

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
100	100	SENATE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
100	100	SENATE	0100	GENERAL	General Fund Activity			General		
100	100	SENATE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
100	100	SENATE	0290	INSURANCE RECOVERIES	Accounts for insurance proceeds received when an insured item is damaged.					
100	100	SENATE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
101	101	HOUSE OF DELEGATES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
101	101	HOUSE OF DELEGATES	0100	GENERAL	General Fund Activity			General		
101	101	HOUSE OF DELEGATES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
101	101	HOUSE OF DELEGATES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
101	105	VA COMM ON INTERGOVERNMENTAL COOPERATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
101	105	VA COMM ON INTERGOVERNMENTAL COOPERATION	0100	GENERAL	General Fund Activity			General		
104	104	JUDICIAL DEPT REVERSION CLEARING ACCT	0100	GENERAL	General Fund Activity			General		
104	104	JUDICIAL DEPT REVERSION CLEARING ACCT	0600	INTERNAL SERVICE	Result of Keying Error-Fund Not Used					
107	107	DIVISION OF LEGISLATIVE SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	107	DIVISION OF LEGISLATIVE SERVICES	0100	GENERAL	General Fund Activity			General		
107	107	DIVISION OF LEGISLATIVE SERVICES	0200	SPECIAL	This fund is for fees collected for publications, such as The Session Summary and The Record.					
107	107	DIVISION OF LEGISLATIVE SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	107	DIVISION OF LEGISLATIVE SERVICES	0500	ENTERPRISE	Enterprise activity included on the Legislative Services enterprise fund financial statement template submission.					
107	107	DIVISION OF LEGISLATIVE SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
107	108	VIRGINIA CODE COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	108	VIRGINIA CODE COMMISSION	0100	GENERAL	General Fund Activity			General		
107	108	VIRGINIA CODE COMMISSION	0200	SPECIAL	This fund is used to account for payments from two Code of Virginia vendors. These vendors pay a set fee to obtain the updates to the Code of Virginia. (The state contracts separately with another vendor to publish and distribute the Code to required state entities.) The money is used to cover the cost of providing the updates, as well as for general operations of the agency.					
107	108	VIRGINIA CODE COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	118	VIRGINIA COAL AND ENERGY COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	118	VIRGINIA COAL AND ENERGY COMMISSION	0100	GENERAL	General Fund Activity			General		
107	142	VIRGINIA CRIME COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	142	VIRGINIA CRIME COMMISSION	0100	GENERAL	General Fund Activity			General		
107	142	VIRGINIA CRIME COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	142	VIRGINIA CRIME COMMISSION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
107	142	VIRGINIA CRIME COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
107	145	PROMOTION OF UNIFORMITY OF LEGISLATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	145	PROMOTION OF UNIFORMITY OF LEGISLATION	0100	GENERAL	General Fund Activity			General		

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107	820	CAPITOL SQUARE PRESERVATION COUNCIL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	820	CAPITOL SQUARE PRESERVATION COUNCIL	0100	GENERAL	General Fund Activity			General		
107	820	CAPITOL SQUARE PRESERVATION COUNCIL	0200	SPECIAL	Operating fund					
107	820	CAPITOL SQUARE PRESERVATION COUNCIL	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	834	VA FREEDOM INFORMATION ADVISORY COUNCIL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	834	VA FREEDOM INFORMATION ADVISORY COUNCIL	0100	GENERAL	General Fund Activity			General		
107	834	VA FREEDOM INFORMATION ADVISORY COUNCIL	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	837	DISABILITY COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	837	DISABILITY COMMISSION	0100	GENERAL	General Fund Activity			General		
107	839	VIRGINIA COMMISSION ON YOUTH	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	839	VIRGINIA COMMISSION ON YOUTH	0100	GENERAL	General Fund Activity			General		
107	839	VIRGINIA COMMISSION ON YOUTH	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	839	VIRGINIA COMMISSION ON YOUTH	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
107	840	VIRGINIA HOUSING STUDY COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	840	VIRGINIA HOUSING STUDY COMMISSION	0100	GENERAL	General Fund Activity			General		
107	840	VIRGINIA HOUSING STUDY COMMISSION	0200	SPECIAL	This is funded by VA Housing Development Authority and is used for administrative costs to support housing studies.					
107	842	CHESAPEAKE BAY COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	842	CHESAPEAKE BAY COMMISSION	0100	GENERAL	General Fund Activity			General		
107	842	CHESAPEAKE BAY COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	844	JOINT COMMISSION ON HEALTH CARE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	844	JOINT COMMISSION ON HEALTH CARE	0100	GENERAL	General Fund Activity			General		
107	844	JOINT COMMISSION ON HEALTH CARE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	845	DR M L KING MEMORIAL COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	845	DR M L KING MEMORIAL COMMISSION	0100	GENERAL	General Fund Activity			General		
107	845	DR M L KING MEMORIAL COMMISSION	0200	SPECIAL	This fund accounts for the Martin Luther King Center. Revenues come from donations and General Fund monies. Expenditures will be used to build the Martin Luther King Center.					
107	847	JOINT COMM ON TECHNOLOGY AND SCIENCE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	847	JOINT COMM ON TECHNOLOGY AND SCIENCE	0100	GENERAL	General Fund Activity			General		
107	847	JOINT COMM ON TECHNOLOGY AND SCIENCE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	858	BROWN VS BOARD OF ED SCHOLARSHIP AWARD COMM	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	858	BROWN VS BOARD OF ED SCHOLARSHIP AWARD COMM	0100	GENERAL	General Fund Activity			General		
107	858	BROWN VS BOARD OF ED SCHOLARSHIP AWARD COMM	0200	SPECIAL	Operating fund					
107	859	VA SESQUICENTENNIAL AMERICAN CIVIL WAR COMM	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	859	VA SESQUICENTENNIAL AMERICAN CIVIL WAR COMM	0100	GENERAL	General Fund Activity			General		
107	859	VA SESQUICENTENNIAL AMERICAN CIVIL WAR COMM	0200	SPECIAL	Operating fund					
107	859	VA SESQUICENTENNIAL AMERICAN CIVIL WAR COMM	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	860	COMMISSION ON UNEMPLOYMENT COMPENSATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	860	COMMISSION ON UNEMPLOYMENT COMPENSATION	0100	GENERAL	General Fund Activity			General		

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107	862	SMALL BUSINESS COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	862	SMALL BUSINESS COMMISSION	0100	GENERAL	General Fund Activity			General		
107	863	COMMISSION ON ELECTRIC UTILITY RESTRUCTU	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	863	COMMISSION ON ELECTRIC UTILITY RESTRUCTU	0100	GENERAL	General Fund Activity			General		
107	864	MANUFACTURING DEVELOPMENT COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	864	MANUFACTURING DEVELOPMENT COMMISSION	0100	GENERAL	General Fund Activity			General		
107	865	JOINT COMMISSION ON ADMINISTRATIVE RULES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	865	JOINT COMMISSION ON ADMINISTRATIVE RULES	0100	GENERAL	General Fund Activity			General		
107	866	COMMISSION ON PREVENTION OF HUMAN TRAFFI	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	866	COMMISSION ON PREVENTION OF HUMAN TRAFFI	0100	GENERAL	General Fund Activity			General		
107	961	DIVISION OF CAPITOL POLICE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	961	DIVISION OF CAPITOL POLICE	0100	GENERAL	General Fund Activity			General		
107	961	DIVISION OF CAPITOL POLICE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
107	961	DIVISION OF CAPITOL POLICE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
107	961	DIVISION OF CAPITOL POLICE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
107	971	STATE WATER COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
107	971	STATE WATER COMMISSION	0100	GENERAL	General Fund Activity			General		
109	109	DIV OF LEGISLATIVE AUTOMATED SYSTEMS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
109	109	DIV OF LEGISLATIVE AUTOMATED SYSTEMS	0100	GENERAL	General Fund Activity			General		
109	109	DIV OF LEGISLATIVE AUTOMATED SYSTEMS	0200	SPECIAL	Accounts for revenue received from subscription fees to the legislative electronic information system and legislative publications. These fees are deposited in the "Legislative Automated Service Fund".			Chapter 3.1 Sections 30-34.10, 30-34.10:3		
109	109	DIV OF LEGISLATIVE AUTOMATED SYSTEMS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
109	109	DIV OF LEGISLATIVE AUTOMATED SYSTEMS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
110	110	JOINT LEGISLATIVE AUDIT & RVW COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
110	110	JOINT LEGISLATIVE AUDIT & RVW COMMISSION	0100	GENERAL	General Fund Activity			General		
110	110	JOINT LEGISLATIVE AUDIT & RVW COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
110	110	JOINT LEGISLATIVE AUDIT & RVW COMMISSION	0700	TRUST AND AGENCY	Funds from VRS (07) are provided to JLARC for the Commission's reasonable and necessary expenses related to its retirement oversight duties as prescribed in the Code of Virginia.			Chapter 10 Sections 30-78 through 30-84		
110	110	JOINT LEGISLATIVE AUDIT & RVW COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
111	103	MAGISTRATE SYSTEM	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	103	MAGISTRATE SYSTEM	0100	GENERAL	General Fund Activity			General		
111	111	SUPREME COURT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	111	SUPREME COURT	0100	GENERAL	General Fund Activity			General		
111	111	SUPREME COURT	0200	SPECIAL	Accounts for sales tax collected from the sale of Virginia Reports and Court of Appeals Reports.					
111	111	SUPREME COURT	0244	MODEL JURY INSTRUCTIONS	Accounts for revenues and expenditures related to the publication and sale of Model Jury Instructions Booklets.					

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111	111	SUPREME COURT	0254	PRO HAC VICE FUND	Established per Code of VA §17.1-205 to account for fees charged & collected by clerk of the Supreme Court to be used for the purpose of improving the administration of justice. Per review of the bills passed listing from the 2007 session, fund created per SB 973 - Pro Hac Vice Fund; out of state attorneys.			Code of VA §17.1-205		
111	111	SUPREME COURT	0256	VIRGINIA LAW FOUNDATION FUND	Revenue for this fund comes from private funds from law foundations. It is used for the translation of court documents into Spanish.					
111	111	SUPREME COURT	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	111	SUPREME COURT	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
111	111	SUPREME COURT	0700	TRUST AND AGENCY	This fund accounts for payments received from liable parties (determined by judiciary) for the expenses related to expert testimony in medical malpractice hearings (not court cases). The Supreme Court pays the panel of experts for their time and travel expenses. Subsequently, the judge-determined liable party reimburses the Supreme Court for these expenditures, and their payments are accounted for in this fund.					
111	111	SUPREME COURT	0900	SPECIAL	The budget for the Supreme Court's fund 0953 - Drug Offender Access Fund is recorded in this fund.					
111	111	SUPREME COURT	0905	SPECIAL	Per John Rickman of the Supreme Court, this fund was authorized during the 2006 legislative session. It is funded by administrative fees charged when civil cases are filed. The fund is used by Judicial Branch agencies to upgrade their central computer systems.			§17.1-132		
111	111	SUPREME COURT	0953	SPECIAL	Drug offender fees get recorded in agency 997/fund 0953 and then amounts get transferred to this fund at agencies 111, 767, and 777.					
111	111	SUPREME COURT	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
111	111	SUPREME COURT	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
111	112	JUDICIAL INQUIRY AND REVIEW COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	112	JUDICIAL INQUIRY AND REVIEW COMMISSION	0100	GENERAL	General Fund Activity			General		
111	112	JUDICIAL INQUIRY AND REVIEW COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	113	CIRCUIT COURTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	113	CIRCUIT COURTS	0100	GENERAL	General Fund Activity			General		
111	113	CIRCUIT COURTS	0200	SPECIAL	Accounts for revenue collected from courts related to the cost of maintaining the Records Indexing System.					
111	113	CIRCUIT COURTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	113	CIRCUIT COURTS	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	114	GENERAL DISTRICT COURTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	114	GENERAL DISTRICT COURTS	0100	GENERAL	General Fund Activity			General		
111	114	GENERAL DISTRICT COURTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					

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111	114	GENERAL DISTRICT COURTS	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	114	GENERAL DISTRICT COURTS	0900	DEDICATED SPECIAL REVENUE	No year end balance					
111	115	JUVENILE & DOMESTIC RELATIONS DIST COURT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	115	JUVENILE & DOMESTIC RELATIONS DIST COURT	0100	GENERAL	General Fund Activity			General		
111	115	JUVENILE & DOMESTIC RELATIONS DIST COURT	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	115	JUVENILE & DOMESTIC RELATIONS DIST COURT	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	116	COMBINED DISTRICT COURTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	116	COMBINED DISTRICT COURTS	0100	GENERAL	General Fund Activity			General		
111	116	COMBINED DISTRICT COURTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	116	COMBINED DISTRICT COURTS	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
111	125	COURT OF APPEALS OF VIRGINIA	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	125	COURT OF APPEALS OF VIRGINIA	0100	GENERAL	General Fund Activity			General		
111	125	COURT OF APPEALS OF VIRGINIA	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
111	160	VIRGINIA CRIMINAL SENTENCING COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
111	160	VIRGINIA CRIMINAL SENTENCING COMMISSION	0100	GENERAL	General Fund Activity			General		
111	160	VIRGINIA CRIMINAL SENTENCING COMMISSION	0200	SPECIAL	Accounts for sales tax collected from the sale of sentencing guidelines training manuals.					
111	160	VIRGINIA CRIMINAL SENTENCING COMMISSION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
117	117	VIRGINIA STATE BAR	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
117	117	VIRGINIA STATE BAR	0100	GENERAL	General Fund Activity			General		
117	117	VIRGINIA STATE BAR	0200	SPECIAL	This budgetary activity relates to fund 0235 but reports to fund 0200 because ProBud cannot report at the fund detail level.					
117	117	VIRGINIA STATE BAR	0235	LEGAL AID SERVICES FUND	This fund is used to account for the civil court case filing fee. This fee is transferred to Legal Services Corp (a private not-for-profit organization) to fund civil, legal aid services for indigent individuals. (This is different from court appointed attorneys--public defenders.)			\$17.1-278		
117	117	VIRGINIA STATE BAR	0900	DEDICATED SPECIAL REVENUE	Accounts for mandatory bar dues paid by attorneys licensed in Virginia. The Bar is an administrative arm of the Virginia Supreme Court. The Bar's primary purpose is to regulate the legal profession in Virginia.			§ 10.1-1449		
117	117	VIRGINIA STATE BAR	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
117	117	VIRGINIA STATE BAR	Off-CARS	Administration Finance Fund	Accounts for registration fees for annual lawyers meeting which are used to fund the meeting.					
117	117	VIRGINIA STATE BAR	Off-CARS	Client Protection Trust Fund	Accounts for reimbursements to individuals who lost money due to the actions of a dishonest attorney. An initial amount was set aside to establish this fund and a transfer is made annually from the Bar's Operating Fund (0900). The fund earns interest and receives reimbursements from lawyers who are found to be a fault.					
119	119	LIEUTENANT GOVERNOR	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		

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119	119	LIEUTENANT GOVERNOR	0100	GENERAL	General Fund Activity			General		
119	119	LIEUTENANT GOVERNOR	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	121	OFFICE OF THE GOVERNOR	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	121	OFFICE OF THE GOVERNOR	0100	GENERAL	General Fund Activity			General		
119	121	OFFICE OF THE GOVERNOR	0200	SPECIAL	Fund accounts for donations to support the Wilder Commission.					
119	121	OFFICE OF THE GOVERNOR	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	121	OFFICE OF THE GOVERNOR	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	This fund is used to provide for position and support costs of the VA Liaison which was transferred to the OAG thru legislative action. There are no legal restrictions to this fund.					
119	121	OFFICE OF THE GOVERNOR	0472	HIGHWAY CONSTRUCTION FUND	This fund is considered part of the Transportation Trust Fund.					
119	121	OFFICE OF THE GOVERNOR	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
119	121	OFFICE OF THE GOVERNOR	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
119	166	SECRETARY OF THE COMMONWEALTH	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	166	SECRETARY OF THE COMMONWEALTH	0100	GENERAL	General Fund Activity			General		
119	166	SECRETARY OF THE COMMONWEALTH	0200	SPECIAL	No year end balance					
119	166	SECRETARY OF THE COMMONWEALTH	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	166	SECRETARY OF THE COMMONWEALTH	0500	ENTERPRISE	No year end balance					
119	166	SECRETARY OF THE COMMONWEALTH	0954	SEC OF COMMONWEALTH TECHNOLOGY TRUST FUND	This fund accounts for fees charged by the Secretary of the Commonwealth for services rendered in his office to be used to obtain and update office automation and information technology equipment.			\$2.2-409		
119	180	SECRETARY OF ADMINISTRATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	180	SECRETARY OF ADMINISTRATION	0100	GENERAL	General Fund Activity			General		
119	180	SECRETARY OF ADMINISTRATION	0200	SPECIAL	Operating fund					
119	180	SECRETARY OF ADMINISTRATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	183	SECRETARY OF NATURAL RESOURCES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	183	SECRETARY OF NATURAL RESOURCES	0100	GENERAL	General Fund Activity			General		
119	183	SECRETARY OF NATURAL RESOURCES	0200	SPECIAL	Council on Indians.					
119	183	SECRETARY OF NATURAL RESOURCES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	183	SECRETARY OF NATURAL RESOURCES	0901	CHESAPEAKE BAY RESTORATION CONTRIBUTION	Accounts for voluntary income tax contributions. Contributions used to implement tributary plans.			Article 7 (§ 2.2-215 et seq.) of Chapter 2 of Title 2.2.		
119	184	SECRETARY OF TECHNOLOGY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	184	SECRETARY OF TECHNOLOGY	0100	GENERAL	General Fund Activity			General		
119	184	SECRETARY OF TECHNOLOGY	0200	SPECIAL	This fund accounts for operational activity.					
119	184	SECRETARY OF TECHNOLOGY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	185	SECRETARY OF EDUCATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	185	SECRETARY OF EDUCATION	0100	GENERAL	General Fund Activity			General		
119	185	SECRETARY OF EDUCATION	0200	SPECIAL	This fund accounts for operational activity and is related to the PASS program.					
119	185	SECRETARY OF EDUCATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	186	SECRETARY OF TRANSPORTATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	186	SECRETARY OF TRANSPORTATION	0100	GENERAL	General Fund Activity			General		
119	186	SECRETARY OF TRANSPORTATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					

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119	186	SECRETARY OF TRANSPORTATION	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
119	187	SECRETARY OF PUBLIC SAFETY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	187	SECRETARY OF PUBLIC SAFETY	0100	GENERAL	General Fund Activity			General		
119	187	SECRETARY OF PUBLIC SAFETY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	188	SECRETARY OF HEALTH AND HUMAN RESOURCES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	188	SECRETARY OF HEALTH AND HUMAN RESOURCES	0100	GENERAL	General Fund Activity			General		
119	188	SECRETARY OF HEALTH AND HUMAN RESOURCES	0200	SPECIAL	Operating fund					
119	188	SECRETARY OF HEALTH AND HUMAN RESOURCES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	190	SECRETARY OF FINANCE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	190	SECRETARY OF FINANCE	0100	GENERAL	General Fund Activity			General		
119	190	SECRETARY OF FINANCE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	190	SECRETARY OF FINANCE	0600	INTERNAL SERVICE	Coding error					
119	192	SECRETARY OF COMMERCE AND TRADE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	192	SECRETARY OF COMMERCE AND TRADE	0100	GENERAL	General Fund Activity			General		
119	192	SECRETARY OF COMMERCE AND TRADE	0205	SEMICONDUCTOR MEMORY/LOGIC WAFER MANUF P	Per the code of Virginia, any qualified manufacturer who makes (i) a cumulative investment of at least \$1 billion, but less than \$2.5 billion, shall be entitled to receive an annual grant payment of up to \$3,720,000, but the cumulative total of such grants shall not exceed \$18.6 million; (ii) a cumulative investment of at least \$2.5 billion, but less than \$4 billion, shall be entitled to receive an annual grant payment of up to \$6,080,000, but the cumulative total of such grants shall not exceed \$30.4 million.			Item 506 chapter 4, section 59.1-284.14 of the code		
119	192	SECRETARY OF COMMERCE AND TRADE	0213	SEMICONDUCTOR MEMORY/LOGIC WAFER MANUF P	This is phase II of a 2 phased grant* item 506 section 59.2-284.15 of the appropriation act.			item 506 section 59.2-284.15 of the appropriation act		
119	192	SECRETARY OF COMMERCE AND TRADE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	192	SECRETARY OF COMMERCE AND TRADE	0902	GOVERNOR'S MOTION PICTURE OPPORTUNITY FU	These funds are allocated as grants or loans to political subdivisions from the Governors Opportunity Fund. They must be approved by the Governor and made in accordance with procedures established by the Virginia Economic Development Partnership and approved by the State Comptroller. Loans are interest-free. The first \$1,000,000 of repayments is deposited into this fund.			§ 2.2-2320.		
119	192	SECRETARY OF COMMERCE AND TRADE	0906	INVESTMENT PERFORMANCE GRANT SUBFUND	This fund allows any eligible manufacturer or research and development service that is not eligible for a major employer grant under §2.2-5102, eligible for an investment performance grant as provided by §2.2-5101 of the code of Virginia			Code of Virginia § 2.2-5101		
119	192	SECRETARY OF COMMERCE AND TRADE	0910	GOVERNOR'S OPPORTUNITY FUND	Accounts for appropriations and revenue from any other source, public or private. Funds used to attract economic development prospects.			§2.2-115		
119	193	SECRETARY OF AGRICULTURE AND FORESTRY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	193	SECRETARY OF AGRICULTURE AND FORESTRY	0100	GENERAL	General Fund Activity			General		
119	193	SECRETARY OF AGRICULTURE AND FORESTRY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	330	VIRGINIA-ISRAEL ADVISORY BOARD	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		

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119	330	VIRGINIA-ISRAEL ADVISORY BOARD	0100	GENERAL	General Fund Activity			General		
119	454	OFFICE OF COMMONWEALTH PREPAREDNESS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	454	OFFICE OF COMMONWEALTH PREPAREDNESS	0100	GENERAL	General Fund Activity			General		
119	454	OFFICE OF COMMONWEALTH PREPAREDNESS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Item378B.2 of Chapter 4, Special Session I, 2004 Acts of Assembly		
119	454	OFFICE OF COMMONWEALTH PREPAREDNESS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
119	454	OFFICE OF COMMONWEALTH PREPAREDNESS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
119	454	OFFICE OF COMMONWEALTH PREPAREDNESS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
119	836	ADVISORY COMM-EXC MANSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	836	ADVISORY COMM-EXC MANSION	0200	SPECIAL	Operating fund					
119	836	ADVISORY COMM-EXC MANSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
119	853	OFFICE FOR SUBSTANCE ABUSE PREVENTION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	853	OFFICE FOR SUBSTANCE ABUSE PREVENTION	0200	SPECIAL	This fund accounts for miscellaneous operational activity.					
119	853	OFFICE FOR SUBSTANCE ABUSE PREVENTION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
119	853	OFFICE FOR SUBSTANCE ABUSE PREVENTION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
119	921	INTERSTATE ORGANIZATION CONTRIBUTIONS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
119	921	INTERSTATE ORGANIZATION CONTRIBUTIONS	0100	GENERAL	General Fund Activity			General		
122	102	LEGISLATIVE DEPT REVERSION CLEARING ACCT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
122	102	LEGISLATIVE DEPT REVERSION CLEARING ACCT	0100	GENERAL	General Fund Activity			General		
122	122	DEPARTMENT OF PLANNING AND BUDGET	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
122	122	DEPARTMENT OF PLANNING AND BUDGET	0100	GENERAL	General Fund Activity			General		
122	122	DEPARTMENT OF PLANNING AND BUDGET	0200	SPECIAL	This fund provides appropriation to DPB to defray staff and operational support costs to the Commonwealth Competition Council.			2006 Acts of Assembly, Chapter 3, Item 263, D.2		
122	122	DEPARTMENT OF PLANNING AND BUDGET	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
122	122	DEPARTMENT OF PLANNING AND BUDGET	0900	DEDICATED SPECIAL REVENUE	Coding error					
122	122	DEPARTMENT OF PLANNING AND BUDGET	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0100	GENERAL	General Fund Activity			General		
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0700	TRUST AND AGENCY	Budgetary - Central Appropriations - Capital Outlay					
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0800	DEBT SERVICE	This fund only contains budgetary activity.					

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122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Budgetary Fund					
122	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0820	VPBA PROJECTS	VPBA Project Activity					
122	951	CENTRAL APPROPRIATIONS-DEBT BONDS 9 D	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
122	951	CENTRAL APPROPRIATIONS-DEBT BONDS 9 D	0300	HIGHER EDUCATION OPERATING	This fund is used to account for tuition and fees, university hospital revenue, auxiliary enterprises, and federal and another money used for current operations.			This fund is used in multiple places throughout the Education Section of the Appropriation Act, making it difficult to list every relevant item.		
122	951	CENTRAL APPROPRIATIONS-DEBT BONDS 9 D	0800	DEBT SERVICE	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	951	CENTRAL APPROPRIATIONS-DEBT BONDS 9 D	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	951	CENTRAL APPROPRIATIONS-DEBT BONDS 9 D	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
122	990	APPROPRIATION VETOES-OPERATING	0300	HIGHER EDUCATION OPERATING	This fund is used to account for tuition and fees, university hospital revenue, auxiliary enterprises, and federal and another money used for current operations.			This fund is used in multiple places throughout the Education Section of the Appropriation Act, making it difficult to list every relevant item.		
122	992	PLANNED REVERSIONS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
122	992	PLANNED REVERSIONS	0100	GENERAL	General Fund Activity			General		
122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0100	GENERAL	General Fund Activity			General		
122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0700	TRUST AND AGENCY	This fund only contains budgetary activity.					
122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0734	TEXACO OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		

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122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0740	DIAMOND SHAMROCK OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			2006 Acts of Assembly, Chapter 3, Item 463, A-D		
122	995	CENTRAL APPROPRIATIONS-ADMINISTRATION	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	This fund is administered by the Center for Innovative Technology (CIT) and should be used primarily to enhance the capability of institutions of higher education to commercialize technologies developed through their research.			2006 Acts of Assembly, Chapter 3, Item 250.3.a		
123	123	DEPARTMENT OF MILITARY AFFAIRS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
123	123	DEPARTMENT OF MILITARY AFFAIRS	0100	GENERAL	General Fund Activity			General		
123	123	DEPARTMENT OF MILITARY AFFAIRS	0200	SPECIAL	Accounts for revenue collected for MWR and SMR operations.					
123	123	DEPARTMENT OF MILITARY AFFAIRS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
123	123	DEPARTMENT OF MILITARY AFFAIRS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
123	123	DEPARTMENT OF MILITARY AFFAIRS	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
123	123	DEPARTMENT OF MILITARY AFFAIRS	0901	ARMORY CONTROL BOARD FUND	Accounts for revenues from renting armories. Funds are used to defray the costs of operating the armory.			§ 44-135.1.		
123	123	DEPARTMENT OF MILITARY AFFAIRS	0900	DEDICATED SPECIAL REVENUE	No Ending Balance					
123	123	DEPARTMENT OF MILITARY AFFAIRS	0916	VIRGINIA MILITARY FAMILY RELIEF FUND	This fund is solely for purposes of assisting members of the VA National Guard and VA residents who are members of the reserves of the armed forces of the US who have been called to extend active duty. Funding comes from G/F donations and gifts.			Code of VA § 44-102.2		
123	123	DEPARTMENT OF MILITARY AFFAIRS	1000	FEDERAL TRUST	This fund accounts for Federal Cooperative agreement funds.			Federal		
123	123	DEPARTMENT OF MILITARY AFFAIRS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0100	GENERAL	General Fund Activity			General		
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0200	SPECIAL	Fund accounts for donations from citizens to support disaster relief efforts (projects 00ZZZ) as well as other operational activity.					

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127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0218	FIRE PROTECTION FUND	The Dept of Fire Programs transfers an amount annually to pay the expenses of the Fire Marshall's office at DHCD (agency 165) and EMS (agency 127). This fund accounts for those transfers.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0224	VIRGINIA DISASTER RESPONSE FUND	Accounts for funds received from parties causing an accident involving hazardous materials. Funds are used to alleviate damage, etc.			§ 44-146.18:1.		
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0288	SURPLUS SUPPLIES AND EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
127	127	DEPARTMENT OF EMERGENCY MANAGEMENT	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
912	128	VIRGINIA VETERANS CARE CENTER	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
912	128	VIRGINIA VETERANS CARE CENTER	0100	GENERAL	General Fund Activity			General		
912	128	VIRGINIA VETERANS CARE CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0100	GENERAL	General Fund Activity			General		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0200	SPECIAL	This fund is used to account for agency portion of administrative expenses related to running the state and The Local Choice health benefits program that is reimbursed from the Health Insurance Fund, Agency 149.			Code of Virginia Section § 2.2-2818		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0202	TRAINING AND FORMS RECOVERY FUND	Accounts for revenues received for the sale of state applications and for training. Funds are used to pay costs of printing and conducting the training.			Code of Virginia at § 2.2-1201 (B):		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0235	CVC PROGRAM FUND	This fund is used to account for the administrative costs of the Combined Virginia Campaign (CVC). The United Way makes an annual payment to DHRM to cover the administrative costs of the program.			Code of Virginia § 2.2-1201.4		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		

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129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0700	TRUST AND AGENCY	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			Code of Virginia § 2.2-2821		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0711	WORKER'S COMPENSATION FUNDING ACCOUNT	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			Code of Virginia § 2.2-2821		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	0742	WORKER'S COMPENSATION TRUST FUND	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			Code of Virginia § 2.2-2821		
129	129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
129	149	ADMINISTRATION OF HEALTH INSURANCE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
129	149	ADMINISTRATION OF HEALTH INSURANCE	0100	GENERAL	General Fund Activity			General		
129	149	ADMINISTRATION OF HEALTH INSURANCE	0520	HEALTH INSURANCE FUND - LOCAL	Accounts for the local Health Insurance Fund program. Activity included on DHRM's enterprise financial statement template submission			\$2.2-1204		
129	149	ADMINISTRATION OF HEALTH INSURANCE	0600	INTERNAL SERVICE	No year end balance					
129	149	ADMINISTRATION OF HEALTH INSURANCE	0620	HEALTH INSURANCE FUND - STATE	Fund accounts for related Administrative and Claims expenses established to provide health insurance coverage for eligible employees of State government and is accounted for in DHRM's Internal Service fund financial statement template.			\$2.2-2818		
129	149	ADMINISTRATION OF HEALTH INSURANCE	0621	HEALTH INSURANCE FUND - STATE RESTRICTED	Fund accounts for related Administrative and Claims expenses established to provide health insurance coverage for eligible employees of State government and is accounted for in DHRM's Internal Service fund financial statement template.			\$2.2-2818		
129	149	ADMINISTRATION OF HEALTH INSURANCE	0700	TRUST AND AGENCY	Fund accounts for related Administrative expenses established to provide fringe benefits for eligible State and Local employees.			\$2.2-2818		
129	149	ADMINISTRATION OF HEALTH INSURANCE	0720	PRE-MEDICARE ELIGB RETIREE HLTH BENEFITS	This fund accounts for the active employee premium and pre-medicare retiree health insurance recorded in the HIF (149-0620) but moved to this fund to account for the new OPEB Trust Account.			Chap 847 Item 4610		
132	132	STATE BOARD OF ELECTIONS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
132	132	STATE BOARD OF ELECTIONS	0100	GENERAL	General Fund Activity			General		
132	132	STATE BOARD OF ELECTIONS	0202	State Primary Elections Filing Fee fund	This fund accounts for Primary elections filing fees paid by candidates for United States Senators, for representatives in Congress, and for the offices of Governor, Lieutenant Governor, and Attorney General			Code of Virginia § 24.2-524		
132	132	STATE BOARD OF ELECTIONS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
132	132	STATE BOARD OF ELECTIONS	0701	STATE ELECTION FUND - FEDERAL	This fund accounts for the receipt and disbursement of federal funds under the provisions of the Help America Vote Act of 2002 (HAVA).			Federal Regs		
132	132	STATE BOARD OF ELECTIONS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
133	133	AUDITOR OF PUBLIC ACCOUNTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
133	133	AUDITOR OF PUBLIC ACCOUNTS	0100	GENERAL	General Fund Activity			General		

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133	133	AUDITOR OF PUBLIC ACCOUNTS	0200	SPECIAL	Accounts for revenues from audits of accounts and records - excluding Circuit Courts and Center for Innovative Technology.					
133	133	AUDITOR OF PUBLIC ACCOUNTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
133	133	AUDITOR OF PUBLIC ACCOUNTS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0000	TITLE NOT FOUND	Budgetary Fund - Statistical rollup of all funds.			Budgetary only		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0100	GENERAL	General Fund Activity			General		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0200	SPECIAL	Includes additional funds for Virginia Geographic Information Network (VGIN) - THIS FUND WAS CLOSED IN FY-07					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0210	ACQUISITION SERVICES SPECIAL FUND	Administered by VITA and used to finance procurement and contracting activities and programs unallowable for federal fund reimbursement.			COV § 2.2-2013		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0222	YEAR 2000 LOAN FUND	This fund was closed out in FY06. It is no longer used.					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0241	E-GOVERNMENT SERVICES FUND	This fund was closed out in FY06. It is no longer used.					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			COV § 2.2-1172		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0500	ENTERPRISE	Result of Keying Error-Fund Not Used					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0600	INTERNAL SERVICE	Used to support VITA's telecommunications services, direct billed services, consulting services, and computer services activities. This fund is included on a financial statement template.			COV § 2.2-2013		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0700	TRUST AND AGENCY	No year end balance - THIS FUND IS NOT USED-ACTIVITY IN FY-07 WAS RELATED TO CODING ERROR					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0900	DEDICATED SPECIAL REVENUE	Includes additional funds for Virginia Geographic Information Network (VGIN).			§ 2.2-2423.		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0905	GIS FUND	The fund is used to foster the creative utilization of geographic information and oversee the development of a catalog of GIS data available in the Commonwealth			COV § 2.2-2028		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0910	VA INFORMATION PROVIDERS NETWORK FUND	This fund is no longer used effective FY-07. The structure of VIPNET changed where now VA Interactive (the management organization for this) collects fees from users and distributes the revenue to the appropriate agencies directly. VITA is only involved in contract management. Prior year activity was included on the VIPNET enterprise fund financial statement template submission. VIPNET was formerly a related organization; however activity became part of VITA. VIPNET is a profit-based, fee-driven fund, and will therefore be reported as an enterprise fund.					
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0928	WIRELESS E-911 FUND	Enterprise activity included on the VITA E-911 enterprise fund financial statement template submission			COV § 56-484.13		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	0931	VIRGINIA TECHNOLOGY INFRASTRUCTURE FUND	The Fund shall consist of: (i) the transfer of general and nongeneral fund appropriations from state agencies which represent savings that accrue from reductions in the cost of information technology and communication services, (ii) the transfer of general and nongeneral fund appropriations from state agencies which represent savings from the implementation of information technology enterprise projects, (iii) funds identified pursuant to subsection B of § 2.2-2007, (iv) such general and nongeneral fund fees or surcharges as may be assessed to agencies for enterprise technology projects, (v) gifts, grants, or donations from public or private sources, and (vi) such other funds as may be appropriated by the General Assembly. The Fund is to be used to fund major information technology projects or to pay private partners as authorized in subsection B of § 2.2-2007.			COV § 2.2-2023		
136	136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	1000	FEDERAL TRUST	This fund accounts for Federal activity.			Federal		
138	138	DEPARTMENT OF INFORMATION TECHNOLOGY	0600	INTERNAL SERVICE	Used to support VITA's telecommunications services, direct billed services, consulting services, and computer services activities					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0100	GENERAL	General Fund Activity			General		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0200	SPECIAL	This fund accounts for special funds - primarily private security services					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0218	FIRE PROGRAMS FUND	Accounts for special assessments of insurance companies on their premiums. Agency 960 distributes 75% of these collections to localities. Agencies 140 and 411 transfer funds to Agency 960 (not to localities), but they have small cash balances compared to Agency 960. Accounts for the administrative costs of 2 FTE's. Transferred to Agency 960 effective 7/1/2008.			§ 38.2-401.		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0221	ASSET FORFEITURE AND SEIZURE	Accounts for sale of forfeited drug assets. 90% of the proceeds are distributed to localities that were involved in the investigation. DCJS keeps 10% as an administrative fee.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0225	COMMUNITY POLICING FUND	Accounts for tax refund contributions to be used for community policing.			§ 58.1-344.3.		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0600	INTERNAL SERVICE	Coding error					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0701	JAIBG TRUST FUND - FEDERAL	This fund accounts for Federal funds.			Federal Regs		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0704	FEDERAL TRUST	Federal Justice Assistant Grant Fund			Federal Regs		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0900	DEDICATED SPECIAL REVENUE	No year end balance					
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0912	VIRGINIA DOMESTIC VIOLENCE VICTIM FUND	Fund is a special nonreverting fund to be administered by the Department of Criminal Justice Services to support the prosecution of domestic violence cases and victim services, to make funds available to local attorneys for the Commonwealth for the purpose of funding the cost of additional attorneys or to further dedicate existing resources to prosecute felonies and misdemeanors involving domestic violence, sexual abuse, stalking and family abuse, and (ii) law-enforcement authorities or appropriate programs, including civil legal assistance, to assist in protecting and providing necessary services to victims of and children affected by domestic violence, sexual abuse, stalking and family abuse. A portion of the sum collected pursuant to § 16.1-69.48:1 as specified in that section shall be deposited into the state treasury to the credit of this Fund in addition to any other monies appropriated, allocated or received specifically for such purpose. The Fund shall be distributed according to grant procedures adopted pursuant to			Per § 9.1-116.1 of the Code of VA,		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	Relates to the Virginia Crime Victim-Witness Fund, a special non-reverting fund, administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under the Code of Virginia. A portion of the sum collected shall be deposited into the state treasury to the credit of this Fund. The Fund shall be distributed according to grant procedures adopted pursuant to the Code and shall be established on the books of the Comptroller.			§ 19.2-11.1; §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9; § 9.1-104		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0935	INTENSIFIED DRUG ENFORCEMENT JURISDICTION	Accounts for fees collected by the clerk of the circuit court. Funds are used for drug enforcement.			§ 16.1-69.48:1.		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0940	REGIONAL CRIMINAL JUSTICE ACADEMY TRAINING	Accounts for certain fees charged by judges or clerks of district courts in criminal or traffic actions. Funds are used to provide financial support for regional criminal justice training academies.			§ 9.1-106.		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	0975	COURT FEES SUSPENSE FUND	Clearing account for court fees collected			§9.1-105		
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		Page 15 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
140	140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
140	960	DEPARTMENT OF FIRE PROGRAMS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
140	960	DEPARTMENT OF FIRE PROGRAMS	0100	GENERAL	General Fund Activity			General		
140	960	DEPARTMENT OF FIRE PROGRAMS	0200	SPECIAL	Agency bookstore operations for Fire Training					
140	960	DEPARTMENT OF FIRE PROGRAMS	0218	FIRE PROGRAMS FUND	Accounts for special assessments of insurance companies on their premiums. Agency 960 distributes 75% of these collections to localities. Agencies 140 and 411 transfer funds to Agency 960 (not to localities), but they have small cash balances compared to Agency 960.			\$ 38.2-401.		
140	960	DEPARTMENT OF FIRE PROGRAMS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
140	960	DEPARTMENT OF FIRE PROGRAMS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
140	960	DEPARTMENT OF FIRE PROGRAMS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
140	960	DEPARTMENT OF FIRE PROGRAMS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
141	141	ATTORNEY GENERAL & DEPT OF LAW	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0100	GENERAL	General Fund Activity			General		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0200	SPECIAL	Operating fund					
141	141	ATTORNEY GENERAL & DEPT OF LAW	0203	MEDICAID FRAUD CONTROL UNIT PERDUE SETTLEMENT FUND	Proceeds from the OxyContin lawsuit settlement. Funds are to be used to pay for 25% of the state share of the Medicaid Fraud Control Unit budget until exhausted. Also intended to be used to increase the size and improve capabilities of the Unit.			Court Settlement		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0229	FEDERAL ASSET FORFEITURE FUND	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.			Federal Code 21USC Section 881		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0237	YOUTH INTERNET SAFETY FUND	This fund is for the promotion of safe and secure use of the internet.			Code of Virginia §2.2-507.2		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0239	REGULATORY AND CONSUMER ADVOCACY REVOLVING	Accounts for funds received from consumer advocacy suits where the judge may award money to the Attorney General's office to further specific consumer advocacy efforts. For example, a suit against an insurance company may award money to the Attorney General's office for the regulation of the insurance industry.			Chapter 966 Item 48		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
141	141	ATTORNEY GENERAL & DEPT OF LAW	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
141	141	ATTORNEY GENERAL & DEPT OF LAW	0700	TRUST AND AGENCY	This fund accounts for receipts from court ordered judgments that are deposited and subsequently distributed to the appropriate injured parties.					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
141	141	ATTORNEY GENERAL & DEPT OF LAW	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
141	141	ATTORNEY GENERAL & DEPT OF LAW	0730	ALLSTATE EXPRESS CHECK CASHING SETTLEMENT	This fund accounts for receipts from court ordered judgments that are deposited and subsequently distributed to the appropriate injured parties.			Agreement		
141	141	ATTORNEY GENERAL & DEPT OF LAW	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	Relates to the Virginia Crime Victim-Witness Fund, a special non-reverting fund, administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under the Code of Virginia. A portion of the sum collected shall be deposited into the state treasury to the credit of this Fund. The Fund shall be distributed according to grant procedures adopted pursuant to the Code and shall be established on the books of the Comptroller.			§ 19.2-11.1; §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9; § 9.1-104		
141	141	ATTORNEY GENERAL & DEPT OF LAW	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
141	141	ATTORNEY GENERAL & DEPT OF LAW	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
141	143	ATTY GENERAL - DIV OF DEBT COLLECTION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
141	143	ATTY GENERAL - DIV OF DEBT COLLECTION	0200	SPECIAL	Operating fund					
141	143	ATTY GENERAL - DIV OF DEBT COLLECTION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
141	143	ATTY GENERAL - DIV OF DEBT COLLECTION	0904	DEBT COLLECTION RECOVERY FUND	This fund accounts for debt collections and is similar to fund 0711. Once funds are deposited into this fund, fees are distributed to the Division of Debt Collections, and amounts are distributed to the applicable agencies.					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0100	GENERAL	General Fund Activity			General		
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0200	SPECIAL	Operating fund					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV 56-575.4		
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					

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146	146	THE SCIENCE MUSEUM OF VIRGINIA	0300	HIGHER EDUCATION OPERATING	This coding error relates to a project (#16537) of the Belmont Bay Science Center and should have been coded to fund 0700. DPB was notified last fiscal year by Doug Page to make the correction. Until correction is made, this fund will be classified as Special Revenue-Other.					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0700	TRUST AND AGENCY	This fund accounts for private donations that are transferred from the Foundation that are used to support science museum programs and exhibits.					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
146	146	THE SCIENCE MUSEUM OF VIRGINIA	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
146	146	THE SCIENCE MUSEUM OF VIRGINIA	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
146	146	THE SCIENCE MUSEUM OF VIRGINIA	Off-CARS	Gift Shop Enterprise Fund	Accounts for gift shop activities.					
148	148	VIRGINIA COMMISSION FOR THE ARTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
148	148	VIRGINIA COMMISSION FOR THE ARTS	0100	GENERAL	General Fund Activity			General		
148	148	VIRGINIA COMMISSION FOR THE ARTS	0200	SPECIAL	Accounts for funds that are used to assist the VA Commission for the Arts in promoting the arts in the Commonwealth. This is voluntary contributions for the Virginia Commission for the arts			§ 58.1-344.3.20		
148	148	VIRGINIA COMMISSION FOR THE ARTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
148	148	VIRGINIA COMMISSION FOR THE ARTS	0900	DEDICATED SPECIAL REVENUE	Fund has not been used since FY 05					
148	148	VIRGINIA COMMISSION FOR THE ARTS	0910	VIRGINIA ARTS FOUNDATION FUND	Activity included on the Virginia Arts Foundation permanent fund financial statement template submission. Accounts for funds that are used to assist the VA Commission for the Arts in promoting arts in the Commonwealth. The principal of the fund cannot be spent.			§ 2.2-2702		
148	148	VIRGINIA COMMISSION FOR THE ARTS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
151	151	DEPARTMENT OF ACCOUNTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
151	151	DEPARTMENT OF ACCOUNTS	0100	GENERAL	General Fund Activity			General		
151	151	DEPARTMENT OF ACCOUNTS	0200	SPECIAL	Accounts for miscellaneous operational activity.					
151	151	DEPARTMENT OF ACCOUNTS	0205	SPECIAL	Audit cost recovery fund.					
151	151	DEPARTMENT OF ACCOUNTS	0211	COMMONWEALTH CHARGE CARD REBATE FUND	This fund accounts for rebates earned on the Commonwealths statewide charge card program. The cost of administration as well as rebates due to political subdivisions are appropriated from this fund. The remaining revenue reverts to the general fund at year end.			Appropriations Act 254B		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
151	151	DEPT OF ACCOUNTS	0267	ABUSIVE DRIVERS FEES	Funds collected through the imposition of the fees provided for in code section 46.2-206.2, which shall be used to pay the department's cost in imposing and collecting such assessments as provided in the general appropriation act, and any remainder shall be deposited into the highway maintenance and operating fund.			§ 46.2-206.2		
151	151	DEPARTMENT OF ACCOUNTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
151	151	DEPARTMENT OF ACCOUNTS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
151	151	DEPARTMENT OF ACCOUNTS	0700	TRUST AND AGENCY	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the Declarations of the dissolved Virginia Education Loan Authority.			Chapter 1073, Item 271		
151	151	DEPARTMENT OF ACCOUNTS	0708	EDVANTAGE RESERVE FUND	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the dissolved Student Education Assistance Authority.			Chapter 1073, Item 271		
151	151	DEPARTMENT OF ACCOUNTS	0903	CRIME VICTIM COMPENSATION	Per Appropriation Act, the Criminal Injuries Compensation Fund will transfer funds to DOA for line of duty payments.			Appropriation Act, Chapter 1042, Item 277 C		
151	151	DEPARTMENT OF ACCOUNTS	0936	COMMONWEALTH HEALTH RESEARCH FUND	Fund accounts for the administrative portion of the Commonwealth Health Research Board Permanent Fund.			§23-284		
151	151	DEPARTMENT OF ACCOUNTS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0100	GENERAL	General Fund Activity			General		
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0700	TRUST AND AGENCY	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the Declarations of the dissolved Virginia Education Loan Authority.			Chapter 1073, Item 271		
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0705	REVENUE STABILIZATION FUND	This fund is for the stabilization of the expected revenues of the Commonwealth. The Fund shall be available to offset, in part, anticipated shortfalls in revenues when appropriations based on previous forecasts exceed expected revenues in subsequent forecasts.			§ 2.2-1828		
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0708	EDVANTAGE RESERVE FUND	This fund accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the dissolved Student Education Assistance Authority.			Chapter 1073, Item 271		
151	162	DEPT OF ACCOUNTS TRANSFER PAYMENTS	0742	LINE OF DUTY DEATH AND HEALTH BENEFITS TRUST	This fund accounts for the line of duty OPEB activity.			Chapter 847 Item 262B		
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0760	NORTHERN VIRGINIA TRANSPORTATION DISTRICT	Special Revenue Commonwealth Transportation Fund					
151	162	DEPARTMENT OF ACCOUNTS TRANSFER PAYMENTS	0761	TRANSPORTATION IMPROVEMENT SET-ASIDE FUN	Special Revenue Commonwealth Transportation Funds and debt service funds.					
151	162	DEPT OF ACCOUNTS - TRANSFER PAYMENTS	0900	SURPLUS APPROPRIATED	Relates to the budget for agy 161, fund 0904 per item 260 D of the approp. Act. Fund 0704 activity will be moved to 0904. This fund will continue to be used to record motor fuel tax collections which are paid to the Northern VA and Potomac Rappahannock Motor Fuel Districts.					
151	405	VIRGINIA RACING COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
151	405	VIRGINIA RACING COMMISSION	0100	GENERAL	General Fund Activity			General		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
151	405	VIRGINIA RACING COMMISSION	0200	SPECIAL	Operating fund			§59.1-370.1		
151	405	VIRGINIA RACING COMMISSION	0220	VIRGINIA BREEDERS FUND	1% of revenue from pari-mutuel wagering goes to this fund and is disbursed to breeders of Virginia-bred race winners.			§ 59.1-372.		
151	405	VIRGINIA RACING COMMISSION	0228	STATE RACING OPERATIONS FUND	Funded from moneys received by the Virginia Racing Commission as provided in the appropriation act and from licensure for horse racing. Funds are used for administrative costs associated with licensure and enforcement of horse racing and pari mutuel betting laws.			§ 59.1-370.1.		
151	405	VIRGINIA RACING COMMISSION	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
151	405	VIRGINIA RACING COMMISSION	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
151	405	VIRGINIA RACING COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
151	861	ENTERPRISE APPLICATION PUBLIC-PRIVATE PARTNER PRJ	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
151	861	ENTERPRISE APPLICATION PUBLIC-PRIVATE PARTNER PRJ	0100	GENERAL	General Fund Activity			General		
151	861	ENTERPRISE APPLICATION PUBLIC-PRIVATE PARTNER PRJ	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
151	861	ENTERPRISE APPLICATION PUBLIC-PRIVATE PARTNER PRJ	0931	VIRGINIA TECHNOLOGY INFRASTRUCTURE FUND	This Fund is used to fund major information technology projects or to pay private partners as authorized in subsection B of § 2.2-2007.			§ 2.2-2023.		
151	861	ENTERPRISE APPLICATION PUBLIC-PRIVATE PARTNER PRJ	0932	WORKING CAPITAL ADVANCE AND RECOVERIES	This fund is used to account for the disbursements and working capital advance proceeds provided for in the Appropriation Act.			§ 1-21.54.10.D.2		
152	152	DEPARTMENT OF THE TREASURY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
152	152	DEPARTMENT OF THE TREASURY	0100	GENERAL	General Fund Activity			General		
152	152	DEPARTMENT OF THE TREASURY	0200	SPECIAL	Nongeneral fund debt service					
152	152	DEPARTMENT OF THE TREASURY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
152	152	DEPARTMENT OF THE TREASURY	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
152	152	DEPARTMENT OF THE TREASURY	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
152	152	DEPARTMENT OF THE TREASURY	0300	HIGHER EDUCATION OPERATING	Coding error					
152	152	DEPARTMENT OF THE TREASURY	0472	HIGHWAY CONSTRUCTION FUND	This fund is considered part of the Transportation Trust Fund.					
152	152	DEPARTMENT OF THE TREASURY	0700	TRUST AND AGENCY	Enterprise activity included on the Risk Management Enterprise Fund, Risk Management Internal Service Fund, and Unclaimed Property financial statement template submission. Also includes revenue and expenses related to SNAP, LGIP and VPSA			§ 2.2-1837-1840		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
152	152	DEPARTMENT OF THE TREASURY	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			Code Section § 55-210		
152	152	DEPARTMENT OF THE TREASURY	0703	UNCLAIMED PROPERTY	This fund accounts for unclaimed and escheat property, including unclaimed property of other states. Activity included in the Unclaimed Property private purpose and agency fund financial statement template submissions.			Code Section § 55-210		
152	152	DEPARTMENT OF THE TREASURY	0740	PROPERTY INSURANCE TRUST FUND	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			§2.2-1835		
152	152	DEPARTMENT OF THE TREASURY	0741	MISCELLANEOUS INSURANCE TRUST FUND	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			§2.2-1835		
152	152	DEPARTMENT OF THE TREASURY	0743	LIABILITY TRUST FUND	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			§2.2-1835		
152	152	DEPARTMENT OF THE TREASURY	0744	AUTOMOBILE TRUST FUND	Internal Service Fund activity included on the Risk Management internal service fund financial statement template submission			§2.2-1835		
152	152	DEPARTMENT OF THE TREASURY	0745	LOCAL ENTITIES BOND PROGRAM	Enterprise activity included on the Risk Management enterprise fund financial statement template submission			§ 2.2-1837-1840		
152	152	DEPARTMENT OF THE TREASURY	0746	PUBLIC OFFICIALS INSURANCE	Enterprise activity included on the Risk Management enterprise fund financial statement template submission			§ 2.2-1837-1840		
152	152	DEPARTMENT OF THE TREASURY	0747	LAW ENFORCEMENT INSURANCE	Enterprise activity included on the Risk Management enterprise fund financial statement template submission			§ 2.2-1837-1840		
152	152	DEPARTMENT OF THE TREASURY	0748	GEORGE WASHINGTON REGIONAL COMMISSION	This fund accounts for a vanpool insurance program			§2.2-1835		
152	152	DEPARTMENT OF THE TREASURY	0749	COMMUTER RAIL TRUST FUND	Enterprise activity included on the Risk Management enterprise fund financial statement template submission			§ 2.2-1837-1840		
152	152	DEPARTMENT OF THE TREASURY	0900	DEDICATED SPECIAL REVENUE	Accounts for collateral fees from insurance companies					
152	152	DEPARTMENT OF THE TREASURY	0901	WORKFORCE TRAINING ACCESS FUND	Funds are used for technology training			Chapter 814, Item 5481		
152	152	DEPARTMENT OF THE TREASURY	0909	INSURANCE COLLATERAL ASSESSMENT FUND	Accounts for collateral fees from insurance companies starting with FY 08			§ 38.2-1057.		
152	152	DEPARTMENT OF THE TREASURY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
152	152	DEPARTMENT OF THE TREASURY	Off-CARS	Spanish / American War (LGIP)						
152	152	DEPARTMENT OF THE TREASURY	Off-CARS	Dawson Fund (LGIP)	Funds are held in a perpetual trust for the benefit of Nelson and Albermarle Counties. The interest earnings are distributed to these counties.					
152	152	DEPARTMENT OF THE TREASURY	Off-CARS	Deposits of Insurance Carriers	Accounts for security deposits of insurance carriers as protection to the policy holders of the Commonwealth. When an insurance company goes into bankruptcy, their collateral is put in the Local Government Investment Pool (LGIP). Insurance collateral is not recorded on CARS.					
152	155	TREASURY BOARD	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		Page 21 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
152	155	TREASURY BOARD	0100	GENERAL	General Fund Activity			General		
152	155	TREASURY BOARD	0200	SPECIAL	Operating fund					
152	155	TREASURY BOARD	0300	HIGHER EDUCATION OPERATING	HIGHER EDUCATION OPERATING					
152	941	VIRGINIA COLLEGE BUILDING AUTHORITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Accounts for all or a portion of bonds issued by the Treasury Board pursuant to Article X, Section 9 (b) or 9 (c) of the Constitution of Virginia or issued by any state agency, institution, or authority, pursuant to Article X, Section 9 (d) of the Constitution of Virginia, may be designated as Virginia College Savings Bonds as determined by the State Treasurer with the approval of the Treasury Board. A bond so designated, and any interest accruing thereon, shall be payable in one payment at maturity on a fixed date. Such Virginia College Savings Bonds shall mature not less than five years nor more than twenty years from the date of issuance, unless the State Treasurer determines otherwise.			§ 23-38.74.		
152	993	TREASURY CONSTRUCTION FINANCING	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
152	994	DEPARTMENT OF THE TREASURY- TRUST FUNDS	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			Sec § 22.1-142-22.1-161		
152	994	DEPARTMENT OF THE TREASURY- TRUST FUNDS	0722	MAIN STREET STATION PROPERTY	This fund is now closed. Prior to FY 07, a portion of VPBA's 1993 bond issuance refinanced VPBA's acquisition of Main Street Station. In FY 2001, the City of Richmond bought Main Street Station from VPBA. Per the Department of Treasury, the sale will be a multi-part transaction. The first part of the transaction took place in FY 2001. The city paid VPBA \$5.2 million towards the purchase of the property. A portion of those funds (approx. \$1.6 million) will be used to defease a portion of the 1993 bonds (Fund 0722, Agency 994). This portion of the funds represents sale proceeds that are essentially being held in escrow toward the partial defeasance of the 1993 bonds. VPBA is not reporting these funds in their statements due to the fact that the assets do not belong to VPBA; the Commonwealth is holding the assets. The remaining amount received is held by DGS toward the construction of the new parking deck (Fund 0922, Agency 194). This fund accounts for the portion of the proceeds from the sale of Main Street Station property that will be used to defease the					

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152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0732	TICR ENDOWMENT	This fund was created to receive any proceeds from any sale of all or any portion of the Commission Allocation, and any gifts, grants and contributions that are specifically designated for inclusion in such Endowment. No part of the Endowment, neither corpus nor income, or interest thereon, shall revert to the general fund of the state treasury. The Endowment shall be under the management and control of the Treasury Board, and the Treasury Board shall have such powers and authority as may be necessary to exercise such management and control consistent with the provisions of this section. The income of the Endowment shall be paid out, not less than annually, to the Fund. In addition, up to ten percent of the corpus of the Endowment shall be paid to the Fund annually upon request of the Commission to the Treasury Board; provided, however, that upon two-thirds vote of the Commission, up to fifteen percent of the corpus of the Endowment shall be so paid. No use of proceeds shall be made that would cause bonds issued on a tax-exempt basis to be deemed taxable.			§ 3.1-1109.1.		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0735	TOBACCO SETTLEMENT FINANCING CORPORATION	To pay debt service on bonds issued by the Tobacco Settlement Financing Corporation to convert future tobacco settlement payments under the Commonwealths Master Settlement agreement					
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0763	DULLES TOLLROAD	This fund must be excluded so as not to duplicate activity in the CAFR due to the fact that VDOT also records the investments and the fund balance related to this activity.			§ 23-38.109		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0765	POWHITE EXTENSION TOLLROAD	This fund must be excluded so as not to duplicate activity in the CAFR due to the fact that VDOT also records the investments and the fund balance related to this activity.			§ 23-38.109		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0769	VIRGINIA PUBLIC SCHOOL AUTHORITY	Proprietary Component Unit activity is included on VPSA's Component Unit financial statement template submission.			Chapter 11, Title 22.1		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0771	LOCAL GOVERNMENT INVESTMENT POOL	This fund accounts for statewide Local Government Investment Pool (LGIP) activity. LGIP helps local governmental entities maximize their rate of return by commingling their resources for investment purposes.			§ 2.1-234.1		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0773	GENERAL SINKING FUND	This fund is now closed. Prior to FY-07, this fund accounted for monies that had been given to a paying agent (thereby satisfying the Commonwealth's obligation) and awaiting presentation of bonds and/or coupons by the bondholder for payment. This particular account related to some old Port Authority debt. Since Treasury received notice from the paying agent that all funds have been paid out (either to the bondholder or to Unclaimed Property). The account is closed.					

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152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0774	MISCELLANEOUS TRUST FUNDS	This fund is comprised of a \$30,000 non-expendable trust fund that was donated to the state in the 1940's. The interest on the funds is divided and paid to two local high schools. Due to the fact that the beneficiary is external to the state, this will be classified as a private purpose fund. NOTE: This fund also accounts for other miscellaneous activity, such as suspense items, and payments (GLA 955/956). Directive supplemental information submission specifies non-private-purpose activity. The LGIP related amounts recorded in GLA 955 and GLA 956 are excluded from the CAFR due to the fact that LGIP is recorded from agency 994, fund 0771 and Department of Treasury account histories. Also, the fund includes the Wallace Foundation Grant, issued to and administered by DOE, to support the second phase of Virginia's State Action for Education Leadership Project. At 6/30/07, the invested balance for the Wallace Grant was \$221,837.46.					
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0776	9-C HIGHER EDUCATION BONDS	9-C HIGHER EDUCATION BONDS			§ 23-38.109		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0777	9-D HIGHER EDUCATION BONDS	9-D HIGHER EDUCATION BONDS			§ 23-38.74		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0779	UVA HOSPITAL BOND FUND	Higher Education activity included on UVA higher education financial statement template submission			§ 23-38.108		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0780	VPI BOND FUNDS	Higher Education activity included on VPI's higher education financial statement template submission			§ 23-38.108		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0781	GENERAL OBLIGATION BOND FUND	This fund accounts for bond proceeds for 9B bond projects and is reported as Capital Projects in the CAFR.			§ 23-38.108		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0782	COLEMAN BRIDGE FUND	This fund must be excluded so as not to duplicate activity in the CAFR due to the fact that VDOT also records the investments and the fund balance related to this activity.			§ 23-38.109		
152	994	DEPARTMENT OF THE TREASURY-TRUST FUNDS	0800	DEBT SERVICE	This activity is long-term in nature and will be recorded in the CAFR from manual adjusting entries.					
152	996	DEPT OF TREASURY-STATEWIDE ACTIVITIES	0100	GENERAL	General Fund Activity			General		
152	996	DEPT OF TREASURY-STATEWIDE ACTIVITIES	0474	COMMONWEALTH PORT FUND	This is component unit activity and will be included in the component unit financial statement template/ financial statement submissions.			§ 33.1-23.03:2		
154	154	DEPARTMENT OF MOTOR VEHICLES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
154	154	DEPARTMENT OF MOTOR VEHICLES	0100	GENERAL	General Fund Activity			General		
154	154	DEPARTMENT OF MOTOR VEHICLES	0200	SPECIAL	Operating fund					
154	154	DEPARTMENT OF MOTOR VEHICLES	0212	MOTOR VEHICLE DEALER BOARD FUND	Accounts for fees collected to license motor vehicle dealers and salespersons and various other fees. Funds are transferred to the Motor Vehicle Dealer Board.			§ 46.2-1503.3.		
154	154	DEPARTMENT OF MOTOR VEHICLES	0213	SPECIAL EMERGENCY MEDICAL SERVICE	Accounts for a portion of the vehicle registration fees which are collected at DMV. Funds are transferred to the Dept of Health to provide funding for rescue squad operations. (25% of funds returned to locality to provide training and equipment--local revenue account)					

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154	154	DEPARTMENT OF MOTOR VEHICLES	0269	ADDITIONAL REGISTRATION FEE FUND	Accounts for additional motor vehicle registration fee. Fee is used for administrative costs of the motor vehicle safety inspection program.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			§33.1-23.03:1		
154	154	DEPARTMENT OF MOTOR VEHICLES	0406	DRIVER EDUCATION	Accounts for fees charged for a learner's permit. Funds are transferred to the Department of Education and are used to operate driver's education programs in the public schools.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0407	INTERNATIONAL REG MOTOR VEHICLES	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0408	IFTA OTHER STATES' FUEL USAGE TAXES	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0429	FEDERAL ASSET FORFEITURE FUND	These are proceeds from federal asset confiscation. The funds are allocated back to the states, but have federal stipulations.			Fed Requirement		
154	154	DEPARTMENT OF MOTOR VEHICLES	0430	STATE ASSET FORFEITURE FUND	Funds are related to state asset forfeitures.			§ 19.2-386.12.		
154	154	DEPARTMENT OF MOTOR VEHICLES	0451	MOTORCYCLE RIDER SAFETY TRAINING PROGRAM	Accounts for fees collected for the issuance of motorcycle registration, learners permit, etc. Funds are used to finance the cost of the Motorcycle Rider Safety Training Program.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0452	TRAFFIC SAFETY FUND	This fund receives \$15 for each \$25 fee collected in excess of 1,000 registrations for license plates bearing the "Drive Smart" legend. Fees are used by the Department of Motor Vehicles to support community traffic safety programs in the Commonwealth.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0454	MOTOR VEHICLE SPECIAL FUND	Accounts for various fees and taxes. Funds are used for operational activity.			§46.2-206		
154	154	DEPARTMENT OF MOTOR VEHICLES	0455	MOTOR CARRIER PERMITS/SINGLE STATE REG F	Accounts for fees that are assessed to commercial trucks. Funds are used for motor carrier enforcement by DMV and State Police.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0459	SINGLE STATE REGISTRATION FEE - OTHER ST	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0461	AVIATION FEES AND TAXES	Accounts for aviation fuel tax and sales & use tax on airplane sales. Funds are transferred to Dept. of Aviation.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0470	PARKING	Accounts for parking fees.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section § 3-1.03B,C of Chapter 1073		

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154	154	DEPARTMENT OF MOTOR VEHICLES	0473	PRIORITY TRANSPORTATION FUND	This fund provides funding of specified transportation projects throughout the Commonwealth. Deposits into this fund include (1) additional revenues attributable to the Virginia Fuels Tax Act; (2) Transportation Trust Fund and Highway Maintenance Operating Fund revenues above the amount currently forecast and programmed; (3) beginning July 1, 2002, one-third of insurance license tax revenues; and (4) any other appropriations. Distribution of its funds include (1) any projects designated by the CTB; (2) payment to any authority, locality, commission or other entity; and (3) to support, secure, or leverage financing projects approved by the CTB. Per the Code of Virginia, this fund is part of the Transportation Trust Fund.			33.1-23.03:8 A3		
154	154	DEPARTMENT OF MOTOR VEHICLES	0486	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0488	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0700	TRUST AND AGENCY	This fund is reported in the CAFR as part of the Commonwealth Transportation special revenue fund, but the cash at June 30 is transferred out and reported in the Other special revenue fund. The cash comes from the \$500 uninsured motorist fee people must pay to drive a car if they are uninsured and the penalty that individuals are assessed if they are caught driving without insurance. The cash balance less DMV's operating expenses is transferred to SCC (Fund 0700) after year end. SCC pays funds to insurance companies when a loss occurs involving an uninsured motorist based on a pre-established formula.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0707	MOTOR VEHICLE TRANSACTION RECOVERY FUND	This fund accounts for penalties collected from car dealers/car salesmen. When someone buys a "lemon," they can collect some reimbursement from this fund.			\$ 46.2-1527.1.		
154	154	DEPARTMENT OF MOTOR VEHICLES	0712	MOTOR VEHICLE RENTAL TAX-VPBA DEBT SERVI	DMV collects a 2 % fee on motor vehicles and holds it until it is used to help debt-service STARS debt					
154	154	DEPARTMENT OF MOTOR VEHICLES	0713	HAMPTON ROADS TRANSPORTATION AUTHORITY FUND	This fund accounts for local monies collected under HB3202 for HRTA			\$ 58.1-2402.1.		
154	154	DEPARTMENT OF MOTOR VEHICLES	0714	NORTHERN VA TRANSPORTATION AUTHORITY FUND	This fund accounts for local monies collected under HB3202 for NVTA.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0716	TRANSPORTATION AUTHORITY FUND	This fund accounts for the 2% rental tax revenue which is designated to the transportation authorities.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0725	LOCAL VEHICLE REGISTRATION PROGRAM FUND	DMV collects this on behalf of localities (currently only VA Beach) for locality registration. A processing fee has been withheld prior to deposit in this fund. These funds will be distributed to the locality.			\$46.2-756		

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154	154	DEPARTMENT OF MOTOR VEHICLES	0745	ADDITIONAL AUTOMOBILE RENTAL TAX	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0746	MOBILE HOME SALES TAX	Accounts for taxes and fees collected by the Commonwealth to be distributed to localities or other states.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0748	UNDERGROUND PETROLEUM STORAGE TANK FUND	This fund accounts for a tax assessed on fuel. Funds are transferred to DEQ and used to fund reimbursement claims for remediation of gas and oil spills.			§ 62.1-44.34:11.		
154	154	DEPARTMENT OF MOTOR VEHICLES	0902	SPECIAL	Nonreverting fund consisting of moneys paid into it by virtue of operation per code of Va.			Per Code of VA - § 18.2-270.01 B		
154	154	DEPARTMENT OF MOTOR VEHICLES	0910	VIRGINIA RESCUE SQUADS ASSISTANCE FUND	This fund accounts for monies appropriated by the General Assembly for the purpose of providing financial assistance to rescue squads and other emergency medical services organizations in the Commonwealth, providing training for emergency medical service personnel and purchasing equipment needed by such rescue squads and organizations. In addition, this fund also includes any interest earned.			Code of Virginia Section 32.1-111.12		
154	154	DEPARTMENT OF MOTOR VEHICLES	0915	COMMONWEALTH NEUROTRAUMA INITIATIVE TRUST	Accounts for grants, donations, bequest from public and private sources, and a portion of fees collected by DMV for suspended or revoked licenses. Funds are used to prevent and/or improve treatment of traumatic spinal cord or brain injuries.			§ 51.5-12.2B		
154	154	DEPARTMENT OF MOTOR VEHICLES	0919	VEHICLE EMISSIONS INSPECTION PROGRAM FUN	Accounts for additional registration fees imposed on the owner of any motor vehicle by DMV. Funds are used to cover the costs of the emissions inspection program.			§ 46.2-1182.2.		
154	154	DEPARTMENT OF MOTOR VEHICLES	0922	SPECIAL LICENSE PLATES FUND	This fund accounts for monies collected on all specialized license plates for the Commonwealth. Previously certain funds collected went to specific license plates, now one fund and RSC will collect all the money. The funds received will then be distributed to the entities who are to receive the funds.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0925	VIRGINIA 400TH ANNIVERSARY FUND	This fund accounts for voluntary license plate sales in support of Jamestown 2007.					
154	154	DEPARTMENT OF MOTOR VEHICLES	0928	DOG AND CAT STERILIZATION FUND	This fund accounts for the proceeds from the sale of special license plates that are distributed to localities to cover costs of spaying and neutering dogs and cats.					
154	154	DEPARTMENT OF MOTOR VEHICLES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
154	154	DEPARTMENT OF MOTOR VEHICLES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
154	154	DEPARTMENT OF MOTOR VEHICLES	Off-CARS	Deposits from Retailers Agency Fund	Certificates of deposit not with the Treasurer of Virginia are refundable deposits from motor fuel retailers to ensure their performance meets regulatory standards.					
154	154	DEPARTMENT OF MOTOR VEHICLES	Off-CARS	DMV Deposits in Transit	Activity accounts for local fund deposits-in-transit that are not recorded on CARS. CAFR information is obtained from supplemental information submission.					
154	226	BOARD OF ACCOUNTANCY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
154	226	BOARD OF ACCOUNTANCY	0100	GENERAL	General Fund Activity			General		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
154	226	BOARD OF ACCOUNTANCY	0202	SPECIAL	The purpose of the Trust Account is to provide a supplemental source of funds to the Board on a timely basis for its use in the study, research, investigation and adjudication of matters involving possible violations of any statute or regulation pertaining to the professional practices of any Certified Public Accountant (CPA) or CPA firm licensed in the Commonwealth, or for any other purpose that the Board determines is germane to the Board's statutory purposes and cannot otherwise be funded with available funds. The Trust Account shall consist of such funds as may be (i) transferred from time to time by the Board from the Board of Accountancy Fund, and (ii) earnings on the Trust Account.			Per Code of VA: § 54.1-4405.1		
154	226	BOARD OF ACCOUNTANCY	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
154	226	BOARD OF ACCOUNTANCY	0900	DEDICATED SPECIAL REVENUE	This fund is used for primary agency operations.			§54.1-4405		
154	226	BOARD OF ACCOUNTANCY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
154	506	MOTOR VEHICLE DEALER BOARD	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
154	506	MOTOR VEHICLE DEALER BOARD	0100	GENERAL	General Fund Activity			General		
154	506	MOTOR VEHICLE DEALER BOARD	0212	MOTOR VEHICLE DEALER BOARD FUND	Accounts for fees collected to license motor vehicle dealers and salespersons and various other fees. Funds are transferred to the Motor Vehicle Dealer Board.			§ 46.2-1503.3.		
154	506	MOTOR VEHICLE DEALER BOARD	0707	MOTOR VEHICLE TRANSACTION RECOVERY FUND	This fund accounts for penalties collected from car dealers/car salesmen. When someone buys a "lemon," they can collect some reimbursement from this fund.			§ 46.2-1527.1.		
154	506	MOTOR VEHICLE DEALER BOARD	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
154	507	TOWING AND RECOVERY OPERATIONS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
154	507	TOWING AND RECOVERY OPERATIONS	0200	SPECIAL	Operating fund					
154	507	TOWING AND RECOVERY OPERATIONS	0225	BOARD OF TOWING & RECOVERY OPERATORS	This fund is for fees collected and accrued interest to be disbursed upon warrants of the comptroller.			Code of Virginia § 46.2-2804		
154	507	TOWING AND RECOVERY OPERATIONS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
154	507	TOWING AND RECOVERY OPERATIONS	0470	TITLE NOT FOUND	No year end balance					
156	156	DEPARTMENT OF STATE POLICE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
156	156	DEPARTMENT OF STATE POLICE	0100	GENERAL	General Fund Activity			General		
156	156	DEPARTMENT OF STATE POLICE	0200	SPECIAL	Operating fund					
156	156	DEPARTMENT OF STATE POLICE	0201	FIREARMS TRANSACTION PROGRAM FUND	This fund accounts for the background investigation fee on prospective gun buyers that is charged to gun dealers. Fees are used to support the administrative costs of performing the background check. This fund was formerly part of fund 0200 at agency 156.					

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156	156	DEPARTMENT OF STATE POLICE	0205	ELECTRONIC MAINTENANCE FUND	This fund accounts for the police radio maintenance fee that is charged to other state agencies when the Dept. of State Police performs maintenance on these agency's police radios. Fees are used to support the cost of maintaining the radios. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0206	NON-FEDERAL 10% ADMIN FEE FUND	This fund accounts for a 10% administrative fee that is added to other state agency's police patrol bills (for example, VDOT receives a bill from State police for state highway patrol in construction areas). Per the Governor, these funds are to be used for salary inequity adjustments for sworn state police officers. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0210	MED-FLIGHT OPERATIONS	Per the 2004 Acts of Assembly approved 6/25/2004, item 307-F, The Department of Health is required to transfer \$1,045,375 to the Department of State Police for aviation (med-flight) operations.			Per the 2004 Acts of Assembly approved 6/25/2004, item 307-F		
156	156	DEPARTMENT OF STATE POLICE	0214	DATA LINES FUND	This fund accounts for non-general funding from DMV for the purpose of maintaining data lines (computer services.) This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0220	CONCEALED WEAPONS PROGRAM	This fund accounts for the background investigation fee that is charged to various entities (churches, schools, etc.) Fees are used to support the administrative costs of performing the background check. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0221	STATE POLICE SALES MTR VEHICLES	Accounts for the sale of surplus police cars and the purchase of police cars.					
156	156	DEPARTMENT OF STATE POLICE	0225	HEAT	This fund is the Help Eliminate Auto Theft Fund. SCC collects a fee from individuals' automobile insurance policies. SCC transfers these funds to State Police and they are used to support the cost of locating stolen vehicles and deterring future auto thefts. This fund was formerly part of fund 0200 at agency 156.			§ 38.2-414.		
156	156	DEPARTMENT OF STATE POLICE	0227	SEX OFFENDER REGISTRY FUND	Accounts for fee for responding to requests for information from the Registry. Funds are used to support administrative costs of maintaining the registry.			§ 9.1-900.		
156	156	DEPARTMENT OF STATE POLICE	0228	PURDUE FREDERICK CO FED ASSET FORFEITURE	Proceeds come from the Federal Government for VSP's share of the Purdue Frederick Co. Plea agreement. VSP will use the funds for training, equipment and vehicles. Funds to be used based on US Dept of Justice guidelines.			Federal Regs		
156	156	DEPARTMENT OF STATE POLICE	0229	FEDERAL ASSET FORFEITURE FUND	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.			Federal Code 21USC Section 881		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
156	156	DEPARTMENT OF STATE POLICE	0231	SCC	This fund accounts for a transfer of funds from SCC/DMV (originally SCC dollars; DMV transfers the related cash balance). Twenty-four FTE's were transferred to State Police, and the associated funding is transferred and accounted for within this fund. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0233	STATE ASSET FORFEITURE FUND	Proceeds come from DCJS for forfeited drug assets in state cases. Disbursements from this fund are used for State Police equipment.			§ 19.2-386.12.		
156	156	DEPARTMENT OF STATE POLICE	0236	DRUG INVESTIGATION TRUST ACCOUNT - FEDERAL	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police can only disburse the funds for drug related law enforcement. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.			§2-4.3		
156	156	DEPARTMENT OF STATE POLICE	0242	DULLES	This fund accounts for funding from the private sector for the Dulles Greenway Highway. Funds are a reimbursement for State Police Dulles incurred expenditures. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
156	156	DEPARTMENT OF STATE POLICE	0250	INSURANCE FRAUD FUND	This fund accounts for insurance premium fees that are collected by SCC from individual insurance policies. This fee is used to deter insurance fraud through insurance fraud investigation officers, and through insurance fraud deterrent programs. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0253	DRUG INVESTIGATION TRUST ACCOUNT - STATE	Proceeds come from DCJS for forfeited drug assets in state cases. Money is spent on drug-related law enforcement.			§ 52-4.3.		
156	156	DEPARTMENT OF STATE POLICE	0261	SAFETY FUND	This fund accounts for a portion of vehicle registration fees (\$1.25). This fee is used to fund safety inspections on vehicles and motor vehicle carriers (tractor trailers). This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0266	DOH FUNDS FOR CCRE	This fund accounts for a transfer from another state agency to fund an FTE that was transferred to State Police. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
156	156	DEPARTMENT OF STATE POLICE	0275	CAFETERIA FUND	This fund is funded from the general fund and accounts for the cost of breakfasts and lunches for state troopers in-training. This fund was formerly part of fund 0200 at agency 156.					
156	156	DEPARTMENT OF STATE POLICE	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
156	156	DEPARTMENT OF STATE POLICE	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
156	156	DEPARTMENT OF STATE POLICE	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
156	156	DEPARTMENT OF STATE POLICE	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
156	156	DEPARTMENT OF STATE POLICE	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			\$33.1-23.03:1		
156	156	DEPARTMENT OF STATE POLICE	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
156	156	DEPARTMENT OF STATE POLICE	0700	TRUST AND AGENCY	The fund is used to account for private donations to support the DARE program.					
156	156	DEPARTMENT OF STATE POLICE	0733	STATE ASSET FORFEITURE FUND	Accounts for seized assets being held prior to jurisdiction			\$ 19.2-386.12.		
156	156	DEPARTMENT OF STATE POLICE	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
156	156	DEPARTMENT OF STATE POLICE	0900	DEDICATED SPECIAL REVENUE	This fund accounts for revenue from vending machine sales. Funds are used for various purposes.					
156	156	DEPARTMENT OF STATE POLICE	0928	WIRELESS E-911 FUND	Accounts for State Police receipts from E-911 to cover cell phone costs.			\$ 56-484.17.		
156	156	DEPARTMENT OF STATE POLICE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
156	156	DEPARTMENT OF STATE POLICE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
157	157	COMPENSATION BOARD	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
157	157	COMPENSATION BOARD	0100	GENERAL	General Fund Activity			General		
157	157	COMPENSATION BOARD	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
157	157	COMPENSATION BOARD	0700	TRUST AND AGENCY	No year end balance					
157	157	COMPENSATION BOARD	0708	TECHNOLOGY TRUST FUND	This fund accounts for a \$3 fee that is assessed when land is recorded. A small portion of the fee is used for administration, and the remainder is distributed to the circuit courts to aid in automation.			Section § 17.1-279		
157	157	COMPENSATION BOARD	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
158	158	VIRGINIA RETIREMENT SYSTEM	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
158	158	VIRGINIA RETIREMENT SYSTEM	0100	GENERAL	General Fund Activity			General		
158	158	VIRGINIA RETIREMENT SYSTEM	0300	HIGHER EDUCATION OPERATING	The activity in this fund is a coding error.					
158	158	VIRGINIA RETIREMENT SYSTEM	0700	TRUST AND AGENCY	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0706	GROUP LIFE INSURANCE	Accounts for the Commonwealth's Group Life Insurance program. Activity included in VRS financial statements			51.1 Chapter 5		
158	158	VIRGINIA RETIREMENT SYSTEM	0707	OPTIONAL LIFE INSURANCE PROGRAM	Accounts for the Commonwealth's Optional Life Insurance program. Activity included in VRS financial statements			51.1 Chapter 5		
158	158	VIRGINIA RETIREMENT SYSTEM	0709	VRS MEMBERS CONTRIBUTION ACCOUNT FUND	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0710	VRS RETIREMENT ALLOWANCE ACCOUNT FUND	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0711	VRS STATE POLICE MEMBERS CONTRIBUTION AC	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0712	VRS STATE POLICE RETIREMENT ALLOWANCE AC	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0713	VRS JUDICIAL MEMBERS CONTRIBUTION ACCOUNT	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					

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158	158	VIRGINIA RETIREMENT SYSTEM	0714	VRS JUDICIAL RETIREMENT ALLOWANCE ACCOUNT	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0718	VRS ADMINISTRATIVE EXPENSE FUND	Activity included in VRS financial statements. See Virginia Constitution, Article X, Section 11.					
158	158	VIRGINIA RETIREMENT SYSTEM	0720	DEFERRED COMPENSATION PROGRAM	This fund accounts for the deferred compensation program. This activity is not reported in the CAFR. See IRC Section 457.					
158	158	VIRGINIA RETIREMENT SYSTEM	0723	VRS RETIREE HEALTH CARE CREDIT FUND	Accounts for the Commonwealth's Retiree Health Care Credit program. Activity included in VRS financial statements			51.1 Chapter 14		
158	158	VIRGINIA RETIREMENT SYSTEM	0725	VIRGINIA SICKNESS AND DISABILITY PROGRAM	Accounts for the Commonwealth's Sickness and Disability program. Activity included in VRS financial statements			§ 51.1-1140		
158	158	VIRGINIA RETIREMENT SYSTEM	0727	COMMONWEALTH HEALTH RESEARCH FUND	Previously the assets of this fund were invested in two index funds outside of the VRS investment pool. In order to improve earnings and efficiency, the VRS investment staff will be selling their positions in the index funds and transferring those funds into the VRS investment pool at the end of October.					
158	158	VIRGINIA RETIREMENT SYSTEM	0729	VA LAW OFFICERS MEMBER CONTRIBUTION FUND	Accounts for the Commonwealth's "VA Law Officers Member Contributions. Activity included in VRS financial statements					
158	158	VIRGINIA RETIREMENT SYSTEM	0730	VA LAW OFFICERS RETIREMENT ALLOWANCE FUND	Accounts for the Commonwealth's VA Law Officers Retirement allowance fund. Activity included in VRS financial statements					
158	158	VIRGINIA RETIREMENT SYSTEM	0735	VIRGINIA BENEFIT RESTORATION PLAN	Accounts for VA Benefit Restoration Plan. Activity included in VRS financial statements					
158	158	VIRGINIA RETIREMENT SYSTEM	0736	VOLUNTEER FIREFIGHTERS/RESCUE SQUAD WORK	Accounts for Volunteer Firefighters/Rescue Squad Work. Activity included in VRS financial statements					
158	158	VIRGINIA RETIREMENT SYSTEM	0741	PRE-MEDICARE ELIGB RETIREE HLTH BENEFITS	This fund is used to transfer health insurance trust fund dollars from the general fund to this fund so that it can be invested by VRS.					
158	158	VIRGINIA RETIREMENT SYSTEM	0742	LINE OF DUTY DEATH AND HEALTH BENEFITS TRUST	This fund accounts for the line of duty OPEB activity.					
158	158	VIRGINIA RETIREMENT SYSTEM	Off-CARS	Commonwealth Health Research Board	Accounts for all stock and cash distributed to the Commonwealth from Blue Cross and Blue Shield. Only the income on the investments can be expended; funds are used to provide Board approved financial grants for human health research benefiting the Commonwealth's citizens.					
158	158	VIRGINIA RETIREMENT SYSTEM	Off-CARS	Political Appointees Retirement	Provides optional retirement benefits to selected officials and administrative staff.					
161	161	DEPARTMENT OF TAXATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
161	161	DEPARTMENT OF TAXATION	0100	GENERAL	General Fund Activity			General		
161	161	DEPARTMENT OF TAXATION	0200	SPECIAL	This fund accounts for Local Assessment Training.			Code of VA. Title 58.1		
161	161	DEPARTMENT OF TAXATION	0208	SCC PUBLIC SERVICE CO FEES AND TAXES	Accounts for taxes received from public service companies. Funds are used to investigate and inspect the properties or the service of such public service companies.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0214	CONTRACT COLLECTOR FUND	Accounts for collection agent commissions. Amounts are receipted into the fund by Taxation and then paid to collection agencies.			Chapters 361 and 362 of the 1996 Acts of Assembly		

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161	161	DEPARTMENT OF TAXATION	0231	COURT DEBTS COLLECTION PROGRAM	Accounts for Taxation's portion of commission fees from outstanding court debts. Funds are used to support Taxation's court debt collection activities.			Chapter 1073, Item 281-D.1		
161	161	DEPARTMENT OF TAXATION	0234	REFORESTATION INCENTIVES FUND	Accounts for the reforestation portion of the Forest Products Tax from loggers, sawmills, etc. Taxation keeps a portion for administration expenses and transfers the remainder to the Department of Forestry. The amount received by Forestry is used to reforest privately owned timberlands.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0235	FOREST PRODUCTS PROTECTION AND DEVELOPMENT	Accounts for the remainder of the Forest Products Tax not recorded in fund 0234 from loggers, sawmills, etc. These funds are used for the protection and development of the forest resources of the Commonwealth.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0236	TECHNOLOGY PARTNERSHIP FUND	Accounts for revenue from the Technology Partnership Project. Revenue is used to support operating costs of the program up to the amount of the contract. Excess revenues are transferred to the general fund.			Title 58.1-202.2		
161	161	DEPARTMENT OF TAXATION	0238	TECHNOLOGY PARTNERSHIP FUND- TAXATION'S S	Accounts for the Tax department's share of revenue generated by the technology partnership project. Revenue is used to fund operating costs incurred by Tax related to the partnership project.			Title 58.1-202.2		
161	161	DEPARTMENT OF TAXATION	0251	VOLUNTARY CONTRIBUTION ADMINISTRATION FU	This fund is used to record the administrative fees associated with the collection and disbursement of contributions received from Individual taxpayers.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
161	161	DEPARTMENT OF TAXATION	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - 50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
161	161	DEPARTMENT OF TAXATION	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
161	161	DEPARTMENT OF TAXATION	0292	PARKING AT MSC AND 3600	Accounts for parking fees for the Seaboard building.			Chapter 1073, Section 4-6.04.c.		
161	161	DEPARTMENT OF TAXATION	0461	AVIATION FEES AND TAXES	Accounts for aviation fuel tax and sales & use tax on airplane sales. Funds are transferred to Dept. of Aviation.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section § 3-1.03B,C of Chapter 1073		
161	161	DEPARTMENT OF TAXATION	0600	INTERNAL SERVICE	No year end balance					
161	161	DEPARTMENT OF TAXATION	0700	TRUST AND AGENCY	This fund is used to record the 1% of sales tax which is paid to the locality where the sales occurred.			Code § 58.1		
161	161	DEPARTMENT OF TAXATION	0704	SPECIAL FUND ACCOUNT OF TRANSPORTATION D	This fund is used to record motor fuel tax collections which are paid to the Northern VA and Potomac Rappahannock Motor Fuel Districts			58.1-1724		

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161	161	DEPARTMENT OF TAXATION	0710	LOCAL SUSPENSE ACCELERATED SALES TAX	Accounts for accelerated sales taxes collected by the Commonwealth to be distributed to localities.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0721	AGENCY TAX COLLECTION	This fund is used to collect taxes from communication providers. The Department of Taxation remits the funds to localities the following month.			§58.1-662		
161	161	DEPARTMENT OF TAXATION	0727	CDS OFFSET MONIES - RESTRUCTURED AGENCIES	This fund accounts for monies issued by Restructured Agencies held in a suspense status while research is conducted to determine the party entitled to the funds.			§ 58.1-520		
161	161	DEPARTMENT OF TAXATION	0728	CDS OFFSET MONIES HELD IN SUSPENSE	This fund accounts for monies held in a suspense status while research is conducted to determine the party entitled to the funds.			§ 58.1-520		
161	161	DEPARTMENT OF TAXATION	0752	SPECIAL SALES & USE TAX MOTOR VEHICLE RE	5% tax on charges for labor or services in the repair of motor vehicles with revenues distributed to the transportation authority. HB 3202, Chapter 896.					
161	161	DEPARTMENT OF TAXATION	0900	DEDICATED SPECIAL REVENUE	This fund is used to collect revenue from taxes on eggs, soybeans, small grain, corn, peanuts, sheep and cotton. Revenue collections are transferred to the Dept of Agriculture and Consumer Services.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	0904	TRANSPORTATION DISTRICT FUND	This fund is used to record motor fuel tax collections which are paid to the Northern VA and Potomac Rappahannock Motor Fuel Districts previously recorded in fund 0704.			58.1-1724		
161	161	DEPARTMENT OF TAXATION	0906	WASTE TIRE TRUST FUND	Accounts for tire tax imposed on tire retailers. Funds are used to cover the costs of the waste tire plan.			Title 58.1, COV § 10.1-1422.3.		
161	161	DEPARTMENT OF TAXATION	0925	LITTER CONTROL AND RECYCLING FUND	Accounts for additional excise tax on every wholesaler or distributor of carbonated soft drinks. 75% of all funds are distributed to localities, 20% for statewide and regional education programs, and 5% for administrative costs.			Title 58.1		
161	161	DEPARTMENT OF TAXATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
163	163	DEPARTMENT FOR THE AGING	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
163	163	DEPARTMENT FOR THE AGING	0100	GENERAL	General Fund Activity			General		
163	163	DEPARTMENT FOR THE AGING	0200	SPECIAL	This fund accounts for voluntary income tax refund contributions used to support transportation services of the elderly and disabled. (All of the money is transferred to Dept of Aging.)			§58.1-346.4:1. Transportation Services for the Elderly and Disabled Fund established		
163	163	DEPARTMENT FOR THE AGING	0215	VA RESPITE CARE GRANT FUND	This fund is used to establish community respite care programs. Each program is eligible to receive an annual respite care grant in the amount of up to \$100,000.			§2.2-716 establishes the Virginia Respite Care Grant Fund		
163	163	DEPARTMENT FOR THE AGING	0949	SPECIAL	This fund accounts for Medicaid funds passed on support the Senior Navigator Web Site.			Section 4-1.04 B.3 of Chapter 951 (2005 APPN Act)		
163	163	DEPARTMENT FOR THE AGING	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
163	163	DEPARTMENT FOR THE AGING	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0100	GENERAL	General Fund Activity			General		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0200	SPECIAL	Operating fund					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0218	FIRE PROTECTION FUND	The Dept of Fire Programs transfers an amount annually to pay the expenses of the Fire Marshall's office at DHCD (agency 165) and EMS (agency 127). This fund accounts for those transfers.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0726	FEDERAL TRUST	This program benefits low income individuals to assist with purchasing a house. Federal monies are deposited into the fund until it is awarded to an individual at which time GLA 547 is credited.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0900	DEDICATED SPECIAL REVENUE	This fund is used to account for individual income tax refund donations for the rehabilitation of houses for individuals with low to moderate income.					
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0916	VA REMOVAL/REHABILITATION DERELICT STRUCTURE	Funds may be received by the General Assembly, federal government, interest, and other public and private sources. The fund is created to address the serious problem of derelict structures in the Commonwealth, particularly in urban areas. The fund shall make grants to local governments for acquisition, demolition, removal, rehabilitation or repair of specific derelict structures.			36-153		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0921	ECONOMIC DEVELOPMENT LOAN FUND	This fund is used to account for collecting loans. Funds are transferred to Dept. of Economic Development			§ 59.1-284.2		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0925	VA MANUFACTURED HOUSING TRANSACTION RECOVERY FUND	This fund is used to account for a mobile home manufacturer tax. Funds are used to honor warranties in the event that the manufacturer goes out of business. Funds are not returned to the manufacturer.			§ 36-85.31		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0933	VIRGINIA TAX CHECK-OFF FOR HOUSING FUND	This fund accounts for voluntary income tax refund contributions to support housing.			§ 58.1-346.21		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0934	VIRGINIA WATER QUALITY IMPROVEMENT FUND	Accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants to assist in pollution prevention and reduction.			Section § 10.1-2128.		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
165	165	DEPT OF HOUSING & COMMUNITY DEV	1088	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
165	165	DEPT OF HOUSING & COMMUNITY DEVELOPMENT	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
171	171	STATE CORPORATION COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
171	171	STATE CORPORATION COMMISSION	0100	GENERAL	General Fund Activity			General		
171	171	STATE CORPORATION COMMISSION	0200	SPECIAL	This fund accounts for garnishment fees.					

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171	171	STATE CORPORATION COMMISSION	0208	SCC PUBLIC SERVICE CO FEES AND TAXES	Accounts for taxes received from public service companies. Funds are used to investigate and inspect the properties or the service of such public service companies.			Code § 58.1		
171	171	STATE CORPORATION COMMISSION	0209	SCC INSURANCE FEES AND ASSESSMENTS	Accounts for assessments and licensing of insurance cos./agents.			Code § 38.2		
171	171	STATE CORPORATION COMMISSION	0210	SCC BANKING FEES AND ASSESSMENTS	Accounts for fees and assessments for the examination and supervision of banks, savings institutions etc.			§ 6.194-195		
171	171	STATE CORPORATION COMMISSION	0217	SCC-CLERKS OFFICE REGISTRATION	Accounts for SCC clerk's office registration fee for foreign and domestic corporations. Funds are used for SCC clerk's office operations. Excess fees are transferred to the general fund each year and reported as revenue of the general fund.			§ 13.1-775.1		
171	171	STATE CORPORATION COMMISSION	0218	FIRE PROGRAMS FUND	This fund accounts for collections from fire insurance premiums and is transferred to the Dept of Fire Programs.			§ 38.2-401		
171	171	STATE CORPORATION COMMISSION	0220	SCC ADMINISTRATIVE CLEARING FUND	Funds are recovered from other SCC funds in payment of support services rendered. This fund is used for general administration.					
171	171	STATE CORPORATION COMMISSION	0241	SPECIAL REVENUE	This fund records revenue received from the Investor Protection Trust Grant Fund.			Grant Agreement		
171	171	STATE CORPORATION COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
171	171	STATE CORPORATION COMMISSION	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
171	171	STATE CORPORATION COMMISSION	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
171	171	STATE CORPORATION COMMISSION	0700	TRUST AND AGENCY	Money is collected from various taxes. All funds are transferred to other state agencies with the exception of two revenue source codes. One is distributed to localities and reported in the Tax Collections Agency Fund. The other is allocated to insurance cos. based on premium writings in Va.			§ 38.2-401, § 38.2-414, § 38.2-3000 & § 58.1-2652		
171	171	STATE CORPORATION COMMISSION	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			§12.1-13		
171	171	STATE CORPORATION COMMISSION	0902	UNDERGROUND UTILITY DAMAGE PREVENTION SP	Accounts for civil penalties related to underground utilities. Funds used to support public awareness programs.			§ 56-265,32		
171	171	STATE CORPORATION COMMISSION	0905	VIRGINIA STATE POLICE-INSURANCE FRAUD FU	Funds are collected and transferred to the Dept of State Police			§ 38.2-415		
171	171	STATE CORPORATION COMMISSION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
171	171	STATE CORPORATION COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
172	172	STATE LOTTERY DEPARTMENT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
172	172	STATE LOTTERY DEPARTMENT	0100	GENERAL	General Fund Activity			General		
172	172	STATE LOTTERY DEPARTMENT	0270	PARKING	Enterprise activity included on the Lottery enterprise fund financial statement template submission					
172	172	STATE LOTTERY DEPARTMENT	0500	ENTERPRISE	Enterprise activity included on the Lottery enterprise fund financial statement template submission			§68.1-4022		
172	172	STATE LOTTERY DEPARTMENT	0588	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Enterprise activity included on the Lottery enterprise fund financial statement template submission					
174	174	VIRGINIA COLLEGE SAVINGS PLAN	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		

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174	174	VIRGINIA COLLEGE SAVINGS PLAN	0100	GENERAL	General Fund Activity			General		
174	174	VIRGINIA COLLEGE SAVINGS PLAN	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
174	174	VIRGINIA COLLEGE SAVINGS PLAN	0500	ENTERPRISE	This fund accounts for the Virginia College Savings Plan Enterprise Fund and the Education Savings Private-purpose Trust Fund. The activity in this fund is included on the enterprise and private-purpose financial statement template submissions. The enterprise fund accounts for the actuarially determined contributions and payments for approved expenses of the Virginia Prepaid Education Program. This program locks in future college costs for minors from birth through the ninth grade. The private-purpose fund accounts for the activities of the Virginia Education Savings Trust and College America programs, which are voluntary, non-guaranteed, higher educational investment programs offered by the VCSP.			Section 1-135, Chapter 847 2007 Acts of Assembly		
175	175	VA OFFICE FOR PROTECTION AND ADVOCACY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
175	175	VA OFFICE FOR PROTECTION AND ADVOCACY	0100	GENERAL	General Fund Activity			General		
175	175	VA OFFICE FOR PROTECTION AND ADVOCACY	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
175	175	VA OFFICE FOR PROTECTION AND ADVOCACY	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
181	181	DEPARTMENT OF LABOR AND INDUSTRY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
181	181	DEPARTMENT OF LABOR AND INDUSTRY	0100	GENERAL	General Fund Activity			General		
181	181	DEPARTMENT OF LABOR AND INDUSTRY	0200	SPECIAL	Accounts for (1) Asbestos/Lead Program (2) Federal Grant Match for the voluntary compliance program and (3) Safety and Health Conference Registration Fees and related expenses, and other miscellaneous operational activity.			Code of Virginia § 40.1-51.20 B (Asbestos/Lead) and Appropriation Act, Item 111, (federal grant match for the voluntary compliance program)		
181	181	DEPARTMENT OF LABOR AND INDUSTRY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
181	181	DEPARTMENT OF LABOR AND INDUSTRY	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
181	181	DEPARTMENT OF LABOR AND INDUSTRY	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
181	181	DEPARTMENT OF LABOR AND INDUSTRY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
182	182	VIRGINIA EMPLOYMENT COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
182	182	VIRGINIA EMPLOYMENT COMMISSION	0100	GENERAL	General Fund Activity			General		
182	182	VIRGINIA EMPLOYMENT COMMISSION	0200	SPECIAL	Special Unemployment Compensation Administration Fund			§ 60.2-314 to 60.2-317		
182	182	VIRGINIA EMPLOYMENT COMMISSION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
182	182	VIRGINIA EMPLOYMENT COMMISSION	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
182	182	VIRGINIA EMPLOYMENT COMMISSION	0700	TRUST AND AGENCY	Unemployment Compensation Trust Fund. Activity included on the VA College Savings Plan enterprise fund financial statement template submission.			§ 60.2-300 to 60.2-305		
182	182	VIRGINIA EMPLOYMENT COMMISSION	0701	VEC FEDERAL FUND	This fund accounts for Federal funds.			§ 60.2-306 to 60.2-313		
182	182	VIRGINIA EMPLOYMENT COMMISSION	0721	FUBA BENEFITS FUND	This fund accounts for Federal funds.					
182	182	VIRGINIA EMPLOYMENT COMMISSION	0724	DRA BENEFITS FUND	This fund accounts for Federal funds.					

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182	182	VIRGINIA EMPLOYMENT COMMISSION	0725	TRA ALLOWANCES FUND	This fund accounts for Federal funds.					
182	182	VIRGINIA EMPLOYMENT COMMISSION	0788	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	No year end balance					
182	182	VIRGINIA EMPLOYMENT COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
182	326	WORKFORCE COUNCIL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
182	326	WORKFORCE COUNCIL	0100	GENERAL	General Fund Activity			General		
182	326	WORKFORCE COUNCIL	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
182	326	WORKFORCE COUNCIL	0701	FEDERAL FUND	This fund accounts for Federal funds.					
191	191	VA WORKERS' COMPENSATION COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
191	191	VA WORKERS' COMPENSATION COMMISSION	0100	GENERAL	General Fund Activity			General		
191	191	VA WORKERS' COMPENSATION COMMISSION	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
191	191	VA WORKERS' COMPENSATION COMMISSION	0600	INTERNAL SERVICE	No year end balance					
191	191	VA WORKERS' COMPENSATION COMMISSION	0900	DEDICATED SPECIAL REVENUE	This fund accounts for Commission operational activity.			\$ 65.2-1007		
191	191	VA WORKERS' COMPENSATION COMMISSION	0903	CRIME VICTIM COMPENSATION	Accounts for additional costs imposed on treason, felonies, etc. Funds are used to compensate victims of crimes.			\$19.2-368.18		
191	191	VA WORKERS' COMPENSATION COMMISSION	0920	UNINSURED EMPLOYER'S FUND	Accounts for taxes collected on employer's premiums. This fund provides benefits to injured workers of employers who failed to secure proper workmen's compensation liability coverage.			\$ 65.2-1201		
191	191	VA WORKERS' COMPENSATION COMMISSION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
191	191	VA WORKERS' COMPENSATION COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
191	191	VA WORKERS' COMPENSATION COMMISSION	Off-CARS	Special Revenue Fund	Activity is related to a \$400,000 advance given to a third party administrator in FY 2000. Each month the third party administrator sends the agency a request for reimbursement for claims paid.					
194	170	HUMAN RIGHTS COUNCIL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
194	170	HUMAN RIGHTS COUNCIL	0100	GENERAL	General Fund Activity			General		
194	170	HUMAN RIGHTS COUNCIL	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	170	HUMAN RIGHTS COUNCIL	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
194	170	HUMAN RIGHTS COUNCIL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
194	173	DEPARTMENT OF CHARITABLE GAMING	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
194	173	DEPARTMENT OF CHARITABLE GAMING	0100	GENERAL	General Fund Activity			General		
194	173	DEPARTMENT OF CHARITABLE GAMING	0200	SPECIAL	Operating fund					
194	173	DEPARTMENT OF CHARITABLE GAMING	0229	FEDERAL ASSET FORFEITURE FUND	Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.			Federal Code 21USC Section 881		
194	173	DEPARTMENT OF CHARITABLE GAMING	0233	STATE ASSET FORFEITURE FUND	Proceeds come from DCJS for forfeited drug assets in state cases.			\$ 19.2-386.12.		
194	173	DEPARTMENT OF CHARITABLE GAMING	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	173	DEPARTMENT OF CHARITABLE GAMING	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
194	173	DEPARTMENT OF CHARITABLE GAMING	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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194	194	DEPARTMENT OF GENERAL SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
194	194	DEPARTMENT OF GENERAL SERVICES	0100	GENERAL	General Fund Activity			General		
194	194	DEPARTMENT OF GENERAL SERVICES	0200	SPECIAL	VPBA Capital Project Expense accounted for in Project 10079			Chapter 951 Part2 -45		
194	194	DEPARTMENT OF GENERAL SERVICES	0206	STATEWIDE CONTRACT VENDOR REBATE FUND	Relates to Eva. Revenue in generated from: 1) Recordation of rebates from vendors who are issued statewide contracts 2) Surcharges on items purchased from statewide contracts. Funds are used to cover the management fund contract.			Chpt 1073 Item 75 B		
194	194	DEPARTMENT OF GENERAL SERVICES	0226	WASHINGTON BUILDING RENOVATION AND LITIGATION FUND	This fund shall account for the treasury loan and associated disbursements as well as recoveries as a result of the litigation.			Chapter 847 Section 2-1, Item C 2.		
194	194	DEPARTMENT OF GENERAL SERVICES	0228	PROCEEDS OF SPECIFIC INCOME LEASES	Accounts for rental revenue and related expenses from the lease of office space in State Capitol Complex buildings.					
194	194	DEPARTMENT OF GENERAL SERVICES	0250	LABORATORY SERVICES	Funds are transferred in from VDOT and are used to perform tests on fuel.			Holding Account - no appropriation		
194	194	DEPARTMENT OF GENERAL SERVICES	0260	STATE SURPLUS PROPERTY SUSPENSE	This fund is a holding account for state surplus property funds. Monthly transfers are made to fund 0262, fund 0603, as well as to other agencies.			Holding Account - no appropriation		
194	194	DEPARTMENT OF GENERAL SERVICES	0261	VA BUSINESS OPP PROG AND PUBLIC PROC FOR	Accounts for the activity of the Va. Business Opportunities Newsletter and the new Public Procurement Forum.			Flags COV 2.2-1128		
194	194	DEPARTMENT OF GENERAL SERVICES	0262	STATE SURPLUS PROPERTY REVERSION FUND	Accounts for the transfer in from fund 0260-State Surplus Property Suspense for transfer to the General Fund.			COV § 2.2125B requires holding of funds; no appropriation		
194	194	DEPARTMENT OF GENERAL SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			COV § 2.2-1172		
194	194	DEPARTMENT OF GENERAL SERVICES	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV § 56-575.4		
194	194	DEPARTMENT OF GENERAL SERVICES	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales .			COV § 2.1-457.2 & § 2.1-457.3		
194	194	DEPARTMENT OF GENERAL SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.			COV § 2.1-457.2 & § 2.1-457.3		
194	194	DEPARTMENT OF GENERAL SERVICES	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.			COV § 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			COV § 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	0500	ENTERPRISE	Coding Error					
194	194	DEPARTMENT OF GENERAL SERVICES	0501	CONSOLIDATED LABORATORY SERVICES	Enterprise activity included on the Consolidated Lab enterprise fund financial statement template submission.			Chpt 844		
194	194	DEPARTMENT OF GENERAL SERVICES	0502	FEDERAL SAFE DRINKING WATER ACT TESTING	Enterprise activity included on the Consolidated Lab enterprise fund financial statement template submission.			Chpt 899 Item 74 C1		
194	194	DEPARTMENT OF GENERAL SERVICES	0505	EVA PROCUREMENT PROGRAM	Enterprise activity included on the EVA enterprise fund financial statement template submission			Chpt 1073 Item 75 B		
194	194	DEPARTMENT OF GENERAL SERVICES	0600	INTERNAL SERVICE	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV § 2.1 Chp.32 Article 3		

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194	194	DEPARTMENT OF GENERAL SERVICES	0601	REAL PROPERTY DISPOSAL PROGRAM	Internal Service Fund activity included on the Property Disposal internal service fund financial statement template submission			COV § 2.2-1150		
194	194	DEPARTMENT OF GENERAL SERVICES	0602	GRAPHICS COMMUNICATION	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV § 2.2-1171		
194	194	DEPARTMENT OF GENERAL SERVICES	0603	STATE SURPLUS PROPERTY PROGRAM	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV § 2.2-1124		
194	194	DEPARTMENT OF GENERAL SERVICES	0604	DGS MAINTENANCE & REPAIR PROJECTS	Internal Service Fund activity included on the Maintenance and Repair internal service fund financial statement template submission			Chpt 723 - Item 68A & B		
194	194	DEPARTMENT OF GENERAL SERVICES	0605	FEDERAL SURPLUS PROPERTY PROGRAM	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV § 2.2-1123		
194	194	DEPARTMENT OF GENERAL SERVICES	0606	DEQ ANALYTICAL TESTING SERVICES	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV-§ 2.2-1101		
194	194	DEPARTMENT OF GENERAL SERVICES	0607	BUREAU OF CAPITAL OUTLAY MANAGEMENT	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			CHPT 951 Item 77 C		
194	194	DEPARTMENT OF GENERAL SERVICES	0610	FLEET MANAGEMENT	Internal Service Fund activity included on the Fleet Management internal service fund financial statement template submission			COV § 2.2-1173 - § 2.2-1181		
194	194	DEPARTMENT OF GENERAL SERVICES	0686	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV § 2.1-457.2 & § 2.1-457.3		
194	194	DEPARTMENT OF GENERAL SERVICES	0688	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Internal Service activity included on the DGS's , General Services, internal service fund financial statement template submission			COV § 2.1-457.2 & § 2.1-457.3		
194	194	DEPT OF GENERAL SERVICES	0700	TRUST AND AGENCY	This fund only contains budgetary activity.					
194	194	DEPARTMENT OF GENERAL SERVICES	0734	TEXACO OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			COV § 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			COV § 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR			COV § 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.			COV 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	0900	DEDICATED SPECIAL REVENUE	This fund accounts for donations for the state capitol renovations.			COV § 2.2-1132		

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194	194	DEPARTMENT OF GENERAL SERVICES	0922	MAIN STREET STATION PROPERTY	Main Street Station was owned by VPBA. A portion of VPBA's 1993 bond issuance refinanced that acquisition by VPBA. The City of Richmond is buying the property from VPBA. This will be a multi-part transaction. The first part of the transaction took place this year with the City paying VPBA \$5.2 million (approx. \$1.6 million) will be used to defease a portion of the 1993 bonds. As stated in Fund 0722, Agency 994, monies there represent sale proceeds that are essentially being held in escrow toward the partial defeasance of the 1993 bonds. However this fund represents the remaining amount that is received to go toward the construction of a new parking deck. DGS is holding these funds.			COV § 2.2-1132		
194	194	DEPARTMENT OF GENERAL SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
194	194	DEPARTMENT OF GENERAL SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
194	194	DEPARTMENT OF GENERAL SERVICES	Off-CARS	Virginia War Memorial	Accounts for the activity related to the Virginia War Memorial.			COV § 2.2-1130		
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	0100	GENERAL	General Fund Activity			General		
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	0200	SPECIAL	Operating fund					
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	0901	CAPITAL ACCESS FUND FOR DISADVANTAGED BU	Money is appropriated and used to guarantee loans to banks. Agency 325 administers the funds. Agency 232 awards contracts. When a contract has been awarded then they notify agency 325 to dispense the money to the appropriate bank.			§ 2.2-2311.		
194	232	DEPT OF MINORITY BUSINESS ENTERPRISE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
194	962	DEPART OF EMPLOYEE DISPUTE RESOLUTION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
194	962	DEPART OF EMPLOYEE DISPUTE RESOLUTION	0100	GENERAL	General Fund Activity			General		
194	962	DEPART OF EMPLOYEE DISPUTE RESOLUTION	0200	SPECIAL	This fund accounts for three positions and operating expenses for the Division of Hearings program.					
194	962	DEPART OF EMPLOYEE DISPUTE RESOLUTION	0227	TRAINING/EDUCATION/DEVELOPMENT FUND	Accounts for the fees charged to agencies receiving training on mediation. Funds are used for personnel and administrative costs related to training.			Per Appropriation Act, Chapter 1042, Item 277 C and Appropriation Act, Chapter 935		
194	962	DEPART OF EMPLOYEE DISPUTE RESOLUTION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
194	962	DEPART OF EMPLOYEE DISPUTE RESOLUTION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
199	199	DEPT OF CONSERVATION AND RECREATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
199	199	DEPT OF CONSERVATION AND RECREATION	0100	GENERAL	General Fund Activity			General		
199	199	DEPT OF CONSERVATION AND RECREATION	0200	SPECIAL	This fund accounts for operational activity and is related to the PASS program..					

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199	199	DEPT OF CONSERVATION AND RECREATION	0204	OPEN-SPACE PRESERVATION FUND	This fund is for the VA Outdoors Foundation per 58.1-817. A \$1 fee is imposed on every deed in which open-space easements are held by the Virginia Outdoors Foundation. The fee shall be collected as provided in § 58.1-812.			§ 58.1-817.		
199	199	DEPT OF CONSERVATION AND RECREATION	0215	NATURAL AREA PRESERVATION FUND	Accounts for general fund appropriations, gifts, and bequests. Funds are used to maintain a state registry of voluntarily protected natural areas.			Section 10.1-215		
199	199	DEPT OF CONSERVATION AND RECREATION	0223	STATE PARK OPERATED CONCESSIONS FUND	This fund accounts for revenues and expenditures from state operated concession operations.			Section § 10.1-202: 435E of Chapter 935, 1999 Acts of Assembly		
199	199	DEPT OF CONSERVATION AND RECREATION	0241	OPEN SPACE RECREATION AND CONSERVATION FUND	Accounts for voluntary income tax contributions. Fifty-percent of collections are distributed to local public bodies.			§ 58.1-345.1		
199	199	DEPT OF CONSERVATION AND RECREATION	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
199	199	DEPT OF CONSERVATION AND RECREATION	0252	CHESAPEAKE BAY RESTORATION FUND	Accounts for fees received for special license plates. Funds are used for Chesapeake Bay restoration projects.			Section § 46.2-749.2		
199	199	DEPT OF CONSERVATION AND RECREATION	0263	STATE PARK CONSERVATION RESOURCES FUND	Accounts for gifts, entrance fees, and fees from contractor-operated concessions. Funds used for conservation, etc. of State Parks.			Section § 10.1-202		
199	199	DEPT OF CONSERVATION AND RECREATION	0265	FORFEITED ASSET SHARING PROGRAM	The State Parks Acquisition & Development Fund (not the Forfeited Asset Sharing Program) consists of the proceeds from the sale of surplus property and shall be used exclusively for the acquisition and development of state parks.			Section § 10.1-202.C		
199	199	DEPT OF CONSERVATION AND RECREATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Section 4-6.04c of Appropriations Act		
199	199	DEPT OF CONSERVATION AND RECREATION	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
199	199	DEPT OF CONSERVATION AND RECREATION	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
199	199	DEPT OF CONSERVATION AND RECREATION	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
199	199	DEPT OF CONSERVATION AND RECREATION	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
199	199	DEPT OF CONSERVATION AND RECREATION	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
199	199	DEPT OF CONSERVATION AND RECREATION	0300	HIGHER EDUCATION OPERATING	Coding Error					
199	199	DEPT OF CONSERVATION AND RECREATION	0700	TRUST AND AGENCY	No year end balance					
199	199	DEPT OF CONSERVATION AND RECREATION	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR			Section § 10.1, Chapter 3		
199	199	DEPT OF CONSERVATION AND RECREATION	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
199	199	DEPT OF CONSERVATION AND RECREATION	0900	DEDICATED SPECIAL REVENUE	Operating fund					
199	199	DEPT OF CONSERVATION AND RECREATION	0902	VIRGINIA STORMWATER MANAGEMENT FUND	Moneys in the Fund shall be used solely for the purposes of carrying out the Department's (Stormwater Management) responsibilities under this article			§ 10.1-603.4		

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199	199	DEPT OF CONSERVATION AND RECREATION	0908	SLUDGE MANAGEMENT FUND	This fund relates to the Sludge management fund. The fees required by this section shall be transmitted to the Comptroller to be deposited into the fund. The income and principal of the fund shall be used only and exclusively for the Department's direct and indirect costs associated with the processing of an application to issue, reissue, amend or modify any permit to land apply, distribute or market sewage sludge, as well as the administration and management of the Department's sewage sludge land application program. The State Treasurer shall be the custodian of the moneys deposited in the fund. No part of the fund, either principal or interest earned thereon, shall revert to the general fund of the state treasury.			§ 32.1-164.5		
199	199	DEPT OF CONSERVATION AND RECREATION	0910	FLOOD PREVENTION AND PROTECTION ASSISTANCE	Monies are appropriated by the General Assembly and funds returned by localities in the form of interest and repayment of loan principal.			Section § 10.1-603.17 to 19		
199	199	DEPT OF CONSERVATION AND RECREATION	0912	VA OUTDOOR RECREATION GRANT FUND	Accounts for general fund grant money received to assist in planning outdoor recreation projects.			Item 406C of Chapter 893 of the 1992 Virginia Acts of the Assembly		
199	199	DEPT OF CONSERVATION AND RECREATION	0913	VA OUTDOOR RECREATION REVOLVING LOAN FUN	This is a revolving fund that makes loans related to outdoor recreation.			Item 406C. Of Chapter 893 of the 1992 Virginia Acts of the Assembly		
199	199	DEPT OF CONSERVATION AND RECREATION	0918	VA LAND CONSERVATION FUND - UNRESTRICTED	This fund accounts for unrestricted contributions to the Virginia Land Conservation Foundation, including funds appropriated by the General Assembly and unconditional gifts.			Section § 10.1 - 1020		
199	199	DEPT OF CONSERVATION AND RECREATION	0922	SMALL WATERSHEDS FLOOD CONTROL & AREA DE	Accounts for the storage of water for immediate or future use, and to develop and strengthen foundations and appurtenances of structures in feasible flood prevention sites.			Section § 10.1-638		
199	199	DEPT OF CONSERVATION AND RECREATION	0925	SOIL/WATER CONSERVATION DIST DAM MAINT/S	Accounts for appropriations and other monies from any public or private source. Funds used for the maintenance and repair of dams owned by soil and water conservation districts.			Section § 10.1-611.1		
199	199	DEPT OF CONSERVATION AND RECREATION	0934	VIRGINIA WATER QUALITY IMPROVEMENT FUND	Accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants to assist in pollution prevention and reduction.			Section § 10.1-2128		
199	199	DEPT OF CONSERVATION AND RECREATION	0935	VA WATER QUALITY IMPROVEMENT FUND RESERV	This reserve fund was created within the Virginia Water Quality Improvement Fund to support the purposes delineated within the Virginia Water Quality Improvement Act of 1997 (WQIA 1997) when year-end general fund surpluses are unavailable to be transferred to the WQIA (fund 0934).			Per Code of VA: § 10.1-2128 and Item 378.B.2 of Chapter 951, 2005 Acts of Assembly		
199	199	DEPT OF CONSERVATION AND RECREATION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
199	199	DEPT OF CONSERVATION AND RECREATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
199	199	DEPT OF CONSERVATION AND RECREATION	Off-CARS	State Parks Projects Fund	Accounts for donations from individuals for projects at state parks. Donations are used for a variety of purposes; many donors specify a use for their donation.			Section § 10.1-202.D		
199	319	CHIPPOKES PLANTATION FARM FOUNDATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
199	319	CHIPPOKES PLANTATION FARM FOUNDATION	0100	GENERAL	General Fund Activity			General		

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199	319	CHIPPOKES PLANTATION FARM FOUNDATION	0900	DEDICATED SPECIAL REVENUE	This fund is included in the Chippokes financial statement template submission.			Section § 3.1-22.9		
199	319	CHIPPOKES PLANTATION FARM FOUNDATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
199	319	CHIPPOKES PLANTATION FARM FOUNDATION	Off-CARS	Chippokes Plantation Farm Foundation	Accounts for the Chippokes Farm Plantation Fund activity.			Section § 3.1-22.7		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0100	GENERAL	General Fund Activity			General		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0200	SPECIAL	Accounts for the collection of tuition payments from public and private schools for the local share of tuition for the Foreign Language Academies and Summer Residential programs.			Discretionary Inclusion - Item 149 - Appropriation Act		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0300	HIGHER EDUCATION OPERATING	Coding Error					
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0406	DRIVER EDUCATION	Accounts for fees charged for a learner's permit. Funds are transferred to the Department of Education and are used to operate driver's education programs in the public schools.			§ 22.1-186, Code of Virginia		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0600	INTERNAL SERVICE	Coding Error					
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0700	TRUST AND AGENCY	This fund is used to account for out of state electronic satellite classroom receipts.			Public Law 103-227 & 103-228, Federal Code - Appropriation Act.		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools. A portion of these funds are appropriated in Direct Aid to pay teacher retirement and debt service on VPSA Technology notes.			Title 51.1, Chapters 1, 5, 7 and 14, Code of Virginia		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0756	LOTTERY PROCEEDS FUND	This Fund consists of amounts deposited into it from the net revenues of any lottery conducted by the Commonwealth pursuant to Article X, Section 7-A of the Constitution of Virginia. For purposes of any appropriation act enacted by the General Assembly and for the purposes of the Comptroller's preliminary and final annual reports required by § 2.2-813, all deposits to and appropriations from the Lottery Proceeds Fund shall be accounted for and considered to be a part of the general fund of the state treasury.			§ 58.1-4022.1.		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0900	DEDICATED SPECIAL REVENUE	No year end balance					

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201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	0931	PUBLIC ED SOQ/LOCAL RE PROPERTY TAX RELI	The Fund shall consist of (i) any sales and use tax revenues transferred pursuant to subsection F of § 58.1-638; (ii) any other moneys appropriated to it by the General Assembly; and (iii) such other sums as may be made available to it from any other source, public or private, all of which shall be credited to the Fund. All amounts credited to the Fund shall be paid to localities in accordance with the general appropriation act to meet the Commonwealth's responsibility for the Standards of Quality prescribed pursuant to Article VIII, Section 2 of the Constitution of Virginia.			§ 58.1-638.1.		
201	197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
201	200	COMPREHENSIVE SRVC-AT-RISK YOUTH/FAMILIES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
201	200	COMPREHENSIVE SRVC-AT-RISK YOUTH/FAMILIES	0100	GENERAL	General Fund Activity			General		
201	200	COMPREHENSIVE SRVC-AT-RISK YOUTH/FAMILIES	0201	COMMUNITY SERVICES TRUST FD FOR YOUTH &	No year end balance					
201	200	COMPREHENSIVE SRVC-AT-RISK YOUTH/FAMILIES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0100	GENERAL	General Fund Activity			General		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0200	SPECIAL	Accounts for the collection of money for educational related programs (ie. Teacher certification, CCSSO Leadership program, Technology Education Conference)			Section § 22.1-299, Code of Virginia		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0300	HIGHER EDUCATION OPERATING	Coding Error					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs - used for Driver Education Safety program costs in DOE.			Sections § 22.1-177;22.1-181; 22.1-205, Code of Virginia		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0700	VOCATIONAL STUDENT ORGANIZATIONS	This fund accounts for educational institution telecommunication company rebates. The Student Tuition Guarantee LGIP amounts in this fund will be excluded based on the DOE supplemental information submission and recorded in the CAFR from the Department of Treasury's LGIP account histories.					
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	0717	VOCATIONAL STUDENT ORGANIZATIONS	This fund accounts for educational institution telecommunication company rebates.			Title 22.1, Chapters 1, 2 and 3, Code of Virginia		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
201	201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
202	202	THE LIBRARY OF VIRGINIA	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
202	202	THE LIBRARY OF VIRGINIA	0100	GENERAL	General Fund Activity			General		

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202	202	THE LIBRARY OF VIRGINIA	0200	SPECIAL	Circuit Court Records Preservation--Project code 91112 is used for Circuit Court records preservation. The remainder of this fund is used for miscellaneous operational activity.			Section § 17.1-275 (A.2.)		
202	202	THE LIBRARY OF VIRGINIA	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
202	202	THE LIBRARY OF VIRGINIA	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
202	202	THE LIBRARY OF VIRGINIA	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
202	202	THE LIBRARY OF VIRGINIA	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
203	203	WOODROW WILSON REHABILITATION CENTER	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
203	203	WOODROW WILSON REHABILITATION CENTER	0100	GENERAL	General Fund Activity			General		
203	203	WOODROW WILSON REHABILITATION CENTER	0200	SPECIAL	This accounts for reimbursement of services and other operating revenue.					
203	203	WOODROW WILSON REHABILITATION CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
203	203	WOODROW WILSON REHABILITATION CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
203	203	WOODROW WILSON REHAB CENTER	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
203	203	WOODROW WILSON REHABILITATION CENTER	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
203	203	WOODROW WILSON REHABILITATION CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
203	203	WOODROW WILSON REHABILITATION CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
203	203	WOODROW WILSON REHABILITATION CENTER	Off-CARS	Woodrow Wilson Agency Fund	The Woodrow Wilson Rehabilitation Center accounts for student funds held by the Center. These amounts are not recorded on CARS.					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0100	GENERAL	General Fund Activity			General		
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0301	FEDERAL	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0303	INDIRECT COST RECOVERY	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0306	AUXILIARY ENTERPRISE	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0307	EXCESS TUITION AND FEES	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0308	WORK STUDY	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0311	EMINENT SCHOLARS	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0316	EXCESS INDIRECT COST RECOVERIES FUND	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0322	COVERED INSTITUTION INTEREST ESCROW FUND	This fund accounts for interest earned on general fund money for funds that are not on CARS.					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Higher Education activity included on W&M's higher education financial statement template submission					

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204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0390	INSURANCE RECOVERY	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0393	ENERGY PERFORMANCE CONTRACTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0731	STATE STUDENT LOAN FUND	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0800	DEBT SERVICE	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on W&M's higher education financial statement template submission					
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
204	204	THE COLLEGE OF WILLIAM AND MARY IN VA	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0100	GENERAL	General Fund Activity			General		
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0301	FEDERAL	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0303	INDIRECT COST RECOVERY	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0316	EXCESS INDIRECT COST RECOVERIES FUND	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0322	COVERED INSTITUTION INTEREST ESCROW FUND	This fund accounts for interest earned on general fund money for funds that are not on CARS.					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0350	FISHERY RESOURCE GRANT FUND	This fund accounts for transfers of research funding from UVA fund 0350.					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0390	INSURANCE RECOVERY	Higher Education activity included on W&M's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0800	DEBT SERVICE	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on W&M's higher education financial statement template submission					
204	268	VIRGINIA INSTITUTE OF MARINE SCIENCE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on W&M's higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0100	GENERAL	General Fund Activity			General		
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0297	ASBESTOS CLAIMS TRUST FUND	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0301	FEDERAL	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0303	INDIRECT COST RECOVERY	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0306	AUXILIARY ENTERPRISE	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0307	EXCESS TUITION AND FEES	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0308	WORK STUDY	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0309	UNIVERSITY HOSPITALS	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0311	EMINENT SCHOLARS	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0322	COVERED INSTITUTION INTEREST ESCROW FUND	This fund accounts for interest earned on general fund money for funds that are not on CARS.					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0325	E&G FACILITIES MAINTENANCE RESERVE FUND	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0350	FISHERY RESOURCE GRANT FUND	Higher Education activity included on UVA higher education financial statement template submission			\$28.2-245A		
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0731	STATE STUDENT LOAN FUND	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0800	DEBT SERVICE	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on UVA higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Higher Education activity included on UVA higher education financial statement template submission					
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
207	207	UNIVERSITY OF VIRGINIA - ACADEMIC DIV	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0100	GENERAL	General Fund Activity			General		
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0301	FEDERAL	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0303	INDIRECT COST RECOVERY	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0307	EXCESS TUITION AND FEES	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0308	WORK STUDY	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0311	EMINENT SCHOLARS	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0322	COVERED INSTITUTION INTEREST ESCROW FUND	This fund accounts for interest earned on general fund money for funds that are not on CARS,					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	This fund represents the higher education decentralized suspense fund.					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0800	DEBT SERVICE	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on UVA higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on UVA higher education financial statement template submission					
207	246	UNIVERSITY OF VIRGINIA'S COLLEGE AT WISE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on UVA higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
208	208	VPI & STATE UNIVERSITY	0100	GENERAL	General Fund Activity			General		
208	208	VPI & STATE UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0301	FEDERAL	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0303	INDIRECT COST RECOVERY	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0305	UNIQUE MILITARY ACTIVITIES	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0308	WORK STUDY	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0311	EMINENT SCHOLARS	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0322	COVERED INSTITUTION INTEREST ESCROW FUND	This fund accounts for interest earned on general fund money for funds that are not on CARS.					
208	208	VPI & STATE UNIVERSITY	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0800	DEBT SERVICE	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Higher Education activity included on VPI's higher education financial statement template submission					
208	208	VPI & STATE UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		Page 50 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0100	GENERAL	General Fund Activity			General		
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VPI's higher education financial statement template submission					
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0301	FEDERAL	Higher Education activity included on VPI's higher education financial statement template submission					
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	This fund represents the higher education decentralized suspense fund.					
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VPI's higher education financial statement template submission					
208	229	VPI&SU-COOP EXT & AG EXPERIMENT DIV	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VPI's higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0100	GENERAL	General Fund Activity			General		
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on UVA higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on UVA higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0309	UNIVERSITY HOSPITALS	Higher Education activity included on UVA higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Higher Education activity included on UVA higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0800	DEBT SERVICE	Higher Education activity included on UVA higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on UVA higher education financial statement template submission					
209	209	UNIVERSITY OF VIRGINIA MEDICAL CENTER	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on UVA higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
211	211	VIRGINIA MILITARY INSTITUTE	0100	GENERAL	General Fund Activity			General		
211	211	VIRGINIA MILITARY INSTITUTE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0301	FEDERAL	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0303	INDIRECT COST RECOVERY	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0305	UNIQUE MILITARY ACTIVITIES	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0308	WORK STUDY	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0311	EMINENT SCHOLARS	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0316	EXCESS INDIRECT COST RECOVERIES FUND	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VMI's higher education financial statement template submission					

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211	211	VIRGINIA MILITARY INSTITUTE	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0390	INSURANCE RECOVERY	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0731	STATE STUDENT LOAN FUND	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VMI's higher education financial statement template submission					
211	211	VIRGINIA MILITARY INSTITUTE	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
212	212	VIRGINIA STATE UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
212	212	VIRGINIA STATE UNIVERSITY	0100	GENERAL	General Fund Activity			General		
212	212	VIRGINIA STATE UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0301	FEDERAL	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0303	INDIRECT COST RECOVERY	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0307	EXCESS TUITION AND FEES	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0308	WORK STUDY	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0310	ACADEMIC ENHANCEMENTS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0311	EMINENT SCHOLARS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0312	HISTORIC DEFICIENCIES	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0315	MANAGEMENT PLAN	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0316	EXCESS INDIRECT COST RECOVERIES FUND	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VSU's higher education financial statement template submission					

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212	212	VIRGINIA STATE UNIVERSITY	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0390	INSURANCE RECOVERY	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0393	ENERGY PERFORMANCE CONTRACTS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0700	TRUST AND AGENCY	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0711	VSU ERIP TRUST FUND	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0731	STATE STUDENT LOAN FUND	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0766	EQUIPMENT TRUST FUND	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0800	DEBT SERVICE	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VSU's higher education financial statement template submission					
212	212	VIRGINIA STATE UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
212	212	VIRGINIA STATE UNIVERSITY	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
213	213	NORFOLK STATE UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
213	213	NORFOLK STATE UNIVERSITY	0100	GENERAL	General Fund Activity			General		
213	213	NORFOLK STATE UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0301	FEDERAL	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0303	INDIRECT COST RECOVERY	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0306	AUXILIARY ENTERPRISE	Norfolk State University activity included on NSU's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
213	213	NORFOLK STATE UNIVERSITY	0307	EXCESS TUITION AND FEES	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0308	WORK STUDY	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0310	ACADEMIC ENHANCEMENTS	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0313	OUTREACH PROGRAMS	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0317	STUDENT FINANCIAL ASSISTANCE	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0731	STATE STUDENT LOAN FUND	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0800	DEBT SERVICE	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Norfolk State University Higher Education activity included on NSU's higher education financial statement template submission					
213	213	NORFOLK STATE UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
213	213	NORFOLK STATE UNIVERSITY	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
214	214	LONGWOOD UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
214	214	LONGWOOD UNIVERSITY	0100	GENERAL	General Fund Activity			General		
214	214	LONGWOOD UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0301	FEDERAL	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
214	214	LONGWOOD UNIVERSITY	0303	INDIRECT COST RECOVERY	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0306	AUXILIARY ENTERPRISE	Longwood University Higher Education Activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0308	WORK STUDY	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0390	INSURANCE RECOVERY	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0800	DEBT SERVICE	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Longwood University Higher Education activity included on Longwood's higher education financial statement template submission					
214	214	LONGWOOD UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
215	215	MARY WASHINGTON COLLEGE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
215	215	MARY WASHINGTON COLLEGE	0100	GENERAL	General Fund Activity			General		
215	215	MARY WASHINGTON COLLEGE	0200	SPECIAL	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0300	HIGHER EDUCATION OPERATING	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0301	FEDERAL	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
215	215	MARY WASHINGTON COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0306	AUXILIARY ENTERPRISE	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0308	WORK STUDY	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0311	EMINENT SCHOLARS	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0731	STATE STUDENT LOAN FUND	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0766	EQUIPMENT TRUST FUND	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0800	DEBT SERVICE	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0820	VPBA PROJECTS	Mary Washington College Higher Education Activity included on MWC's higher education financial statement template submission					
215	215	MARY WASHINGTON COLLEGE	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
216	216	JAMES MADISON UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
216	216	JAMES MADISON UNIVERSITY	0100	GENERAL	General Fund Activity			General		
216	216	JAMES MADISON UNIVERSITY	0300	HIGHER EDUCATION OPERATING	JMU Higher Education activity included on JMU higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
216	216	JAMES MADISON UNIVERSITY	0301	FEDERAL	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0303	INDIRECT COST RECOVERY	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0306	AUXILIARY ENTERPRISE	JMU Higher Education activity included on JMU's higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0307	EXCESS TUITION AND FEES	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0308	WORK STUDY	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0311	EMINENT SCHOLARS	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0316	EXCESS INDIRECT COST RECOVERIES FUND	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0390	INSURANCE RECOVERY	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0700	TRUST AND AGENCY	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0734	TEXACO OIL OVERCHARGE FUND	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0766	EQUIPMENT TRUST FUND	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0800	DEBT SERVICE	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	JMU Higher Education activity included on JMU higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
216	216	JAMES MADISON UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	JMU Higher Education activity included on JMU higher education financial statement template submission					
216	216	JAMES MADISON UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
216	216	JAMES MADISON UNIVERSITY	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
217	217	RADFORD UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
217	217	RADFORD UNIVERSITY	0100	GENERAL	General Fund Activity			General		
217	217	RADFORD UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0301	FEDERAL	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0303	INDIRECT COST RECOVERY	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0306	AUXILIARY ENTERPRISE	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0308	WORK STUDY	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0311	EMINENT SCHOLARS	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0390	INSURANCE RECOVERY	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0731	STATE STUDENT LOAN FUND	Radford University Higher Education activity included on Radford's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
217	217	RADFORD UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	No year end balance					
217	217	RADFORD UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Radford University Higher Education activity included on Radford's higher education financial statement template submission					
217	217	RADFORD UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0100	GENERAL	General Fund Activity			General		
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0200	SPECIAL	Operating fund					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	Off-CARS	VSDB Special Revenue Fund	Accounts for donations from individuals and private organizations. The majority of funds are used for scholarships; however, funds can be used for donor specifications.					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	Off-CARS	VSDB Enterprise Fund	Accounts for the Student Center activity.					
218	218	VA SCHOOL FOR DEAF & BLIND AT STAUNTON	Off-CARS	VSDB Agency Fund	Accounts for student funds used to fund activities for students. These amounts are not recorded on CARS.					
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	0100	GENERAL	General Fund Activity			General		
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	0200	SPECIAL	Accounts for educational programs and expenses for hearing, visual and sensory impaired children. These activities are supported from revenues derived from local school divisions to offset the cost of educating and servicing students attending VSDBM-H.			§ 22.1-348		

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219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
219	219	VA SCHOOL DEAF, BLIND & MULTI-DISABLED HAMPTON	Off-CARS	VSDB Agency Fund	The Virginia School for the Deaf and Blind at Staunton and the Virginia School for the Deaf, Blind and Multi-Disabled at Hampton account for student funds used to establish new activities for students. These amounts are not recorded on CARS.					
221	221	OLD DOMINION UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
221	221	OLD DOMINION UNIVERSITY	0100	GENERAL	General Fund Activity			General		
221	221	OLD DOMINION UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0301	FEDERAL	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0303	INDIRECT COST RECOVERY	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0306	AUXILIARY ENTERPRISE	Higher Education activity included on ODU education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0311	EMINENT SCHOLARS	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0393	ENERGY PERFORMANCE CONTRACTS	Higher Education activity included on ODU's higher education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0800	DEBT SERVICE	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
221	221	OLD DOMINION UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Old Dominion University Higher Education activity included on ODU's education financial statement template submission					
221	221	OLD DOMINION UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0100	GENERAL	General Fund Activity			General		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0200	SPECIAL	All license fees must be held in a special fund of the state treasury and must be used to cover expenses associated with the Boxing and Wrestling Program			Chapter 8.1, Section 54.1-833		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0259	COMMON INTEREST COMMUNITY MGMT INFORMATION	Accounts for fees submitted by unit owners' associations. Fees are used to promote efficient operation of communities.			Section § 55-529		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0700	TRUST AND AGENCY	No year end balance. DPOR does not use this fund.					
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			Section § 22.1-142 et al		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0900	DEDICATED SPECIAL REVENUE	All fees must be deposited into a special fund and must be used to pay the expenses of the DPOR Board, regulatory boards and the Department of Professional and Occupational Regulation. The majority of revenue in this fund is from licenses, fees and permits.			Section § 54.1-304		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	0988	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Off-CARS	Virginia Real Estate Transaction Recovery Fund	Accounts for recovery fund assessments, which are paid at the same time as licensing fees. If a realtor is sued by a private party and found guilty, but does not have money to compensate the wronged party, the wronger party can file a claim to obtain money from this fund.			Section § 54.1-2113		
222	222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Off-CARS	Contractor Transaction Recovery Act Fund	Accounts for recovery fund assessments, which are paid at the same time as licensing fees. If a contractor is sued by a private party and found guilty, but does not have money to compensate the wronged party, the wronger party can file a claim to obtain money from this fund.			Section § 54.1-2113		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		

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223	223	DEPARTMENT OF HEALTH PROFESSIONS	0100	GENERAL	General Fund Activity			General		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	0204	NURSE SCHOLARSHIP FUND	This fund accounts for a \$1 portion of nurse licensing fees that are used to fund nursing scholarships. Scholarships are administered and awarded by the Board of Health.			§ 54.1-3011.2		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	0700	TRUST AND AGENCY	No year end balance					
223	223	DEPARTMENT OF HEALTH PROFESSIONS	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			§ 54.1-2401		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	0725	PRESCRIPTION MONITORING	The funding for this is from a plea bargain in Federal court for which the Commonwealth received \$20 million of which only the interest can be used to fund the prescription monitoring program.			Chapter 25.2 (§54.1-2520)		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	0900	DEDICATED SPECIAL REVENUE	This fund accounts for fees collected to cover board operational expenses.			§ 54.1-2400 & § 54.1-2505		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
223	223	DEPARTMENT OF HEALTH PROFESSIONS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
229	229	VPI & SU - COOP. EXT. & AG EXPERIMENT DIVISION	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
233	233	BOARD OF BAR EXAMINERS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
233	233	BOARD OF BAR EXAMINERS	0100	GENERAL	General Fund Activity			General		
233	233	BOARD OF BAR EXAMINERS	0200	SPECIAL	This Board of Bar Examiners Fund is for Bar Admission application fees and are used solely to run the agency.			Item 37, Appropriation Act		
233	233	BOARD OF BAR EXAMINERS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
234	234	COOP EXT/AGRICULTURAL RESEARCH SERVICE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
234	234	COOP EXT/AGRICULTURAL RESEARCH SERVICE	0100	GENERAL	General Fund Activity			General		
234	234	COOP EXT/AGRICULTURAL RESEARCH SERVICE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VSU's higher education financial statement template submission					
234	234	COOP EXT/AGRICULTURAL RESEARCH SERVICE	0301	FEDERAL	Higher Education activity included on VSU's higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0100	GENERAL	General Fund Activity			General		
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0301	FEDERAL	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0303	INDIRECT COST RECOVERY	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCU higher education financial statement template submission					

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236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0308	WORK STUDY	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0309	UNIVERSITY HOSPITALS	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0311	EMINENT SCHOLARS	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0316	EXCESS INDIRECT COST RECOVERIES FUND	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0384	RECYCLABLE MATERIAL SALES-GEN-HIGH ED	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0800	DEBT SERVICE	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0900	DEDICATED SPECIAL REVENUE	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	Higher Education activity included on VCU higher education financial statement template submission					
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
236	236	VIRGINIA COMMONWEALTH UNIVERSITY	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
238	238	VIRGINIA MUSEUM OF FINE ARTS	0100	GENERAL	General Fund Activity			General		
238	238	VIRGINIA MUSEUM OF FINE ARTS	0200	SPECIAL	Operating fund					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0800	DEBT SERVICE	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					

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238	238	VIRGINIA MUSEUM OF FINE ARTS	0821	VPBA PROJECTS - INTEREST	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0900	DEDICATED SPECIAL REVENUE	Operating fund					
238	238	VIRGINIA MUSEUM OF FINE ARTS	0901	PRIVATE DONATIONS FUND	This fund is used to account for money from the Foundation. These funds have been donated to the Foundation and are used for a variety of purposes (purchase of artwork, addition of new museum wing, etc.).					
238	238	VIRGINIA MUSEUM OF FINE ARTS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
238	238	VIRGINIA MUSEUM OF FINE ARTS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
238	238	VIRGINIA MUSEUM OF FINE ARTS	Off-CARS	VMFA Local Funds - Special Revenue	Accounts for donations and trusts that have been given to the VA Museum of Fine Arts. The majority of these donations come from estates of deceased individuals. Some donations specify a use, others do not. Donations can be used for any specified purpose, but are generally used to enhance the museum collections.					
238	238	VIRGINIA MUSEUM OF FINE ARTS	Off-CARS	Gift Shop and Food Services Enterprise Fund	Accounts for gift shop and food service activities.					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0100	GENERAL	General Fund Activity			General		
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0200	SPECIAL	Operating fund					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0219	DEJARNETTE CENTER LEASE PROCEEDS FUND	This fund receives monies from renting land the Frontier Culture Museum owns. Money generated can be used for anything the Frontier Culture deems necessary.					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0800	DEBT SERVICE	This activity is long-term in nature and will be recorded in the CAFR from manual adjusting entries.					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
239	239	FRONTIER CULTURE MUSEUM OF VIRGINIA	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
241	241	RICHARD BLAND COLLEGE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
241	241	RICHARD BLAND COLLEGE	0100	GENERAL	General Fund Activity			General		
241	241	RICHARD BLAND COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0301	FEDERAL	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0308	WORK STUDY	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on W&M's higher education financial statement template submission					

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241	241	RICHARD BLAND COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on W&M's higher education financial statement template submission					
241	241	RICHARD BLAND COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on W&M's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0100	GENERAL	General Fund Activity			General		
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0300	HIGHER EDUCATION OPERATING	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0301	FEDERAL	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0303	INDIRECT COST RECOVERY	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0306	AUXILIARY ENTERPRISE	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0307	EXCESS TUITION AND FEES	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0308	WORK STUDY	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0311	EMINENT SCHOLARS	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0390	INSURANCE RECOVERY	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0800	DEBT SERVICE	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	CNU Higher Education activity included on CNU's higher education financial statement template submission					

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242	242	CHRISTOPHER NEWPORT UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	CNU Higher Education activity included on CNU's higher education financial statement template submission					
242	242	CHRISTOPHER NEWPORT UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
242	242	CHRISTOPHER NEWPORT UNIVERSITY	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0100	GENERAL	General Fund Activity			General		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0200	SPECIAL	This fund will be used to collect licensing fees for out-of-state colleges that want to develop a presence in Virginia. All funds received are used to support this effort (salaries, admin costs of the program).			\$23-276.9 and HB5002 Item 145.G.		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0203	SPECIAL	This fund is for the tax payer check off box income for the Tuition Assistance Grant and Brown vs Board of Education.			\$58.1-344.3		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0268	OUTSTANDING FACULTY RECOGNITION PROGRAM	Accounts for private donations. The donations fund the costs of a banquet for outstanding faculty members.			HB5002 Item 144.C		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0700	SPECIAL	This fund is for the Student Tuition Guarantee					
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0900	DEDICATED SPECIAL REVENUE	This was set up by DPB as a place holder.					
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	0912	SPECIAL	This fund is for Brown vs. Board of Education, funds will go toward tuition for those who qualify			\$30.231.4		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
245	245	STATE COUNCIL OF HIGHER EDUCATION FOR VA	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
247	247	GEORGE MASON UNIVERSITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
247	247	GEORGE MASON UNIVERSITY	0100	GENERAL	General Fund Activity			General		
247	247	GEORGE MASON UNIVERSITY	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0300	HIGHER EDUCATION OPERATING	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0301	FEDERAL	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0303	INDIRECT COST RECOVERY	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0306	AUXILIARY ENTERPRISE	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
247	247	GEORGE MASON UNIVERSITY	0308	WORK STUDY	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0311	EMINENT SCHOLARS	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0700	TRUST AND AGENCY	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0731	STATE STUDENT LOAN FUND	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0739	STRIPPER WELL OIL OVERCHARGE FUND	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0800	DEBT SERVICE	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0813	9(C) DEBT SERVICE - CONSTRUCTION COSTS	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	GMU Higher Education activity accounted for on George Mason higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	GMU Higher Education activity included on GMU higher education financial statement template submission					
247	247	GEORGE MASON UNIVERSITY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
247	247	GEORGE MASON UNIVERSITY	1400	LONG TERM DEBT ACCOUNT GROUP	No year end balance					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0100	GENERAL	General Fund Activity			General		
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0297	ASBESTOS CLAIMS TRUST FUND	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0800	DEBT SERVICE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	260	VIRGINIA COMMUNITY COLLEGE SYSTEM	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
260	275	NEW RIVER COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	275	NEW RIVER COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
260	275	NEW RIVER COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	275	NEW RIVER COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	276	SOUTHSIDE VIRGINIA COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	277	PAUL D CAMP COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					

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260	277	PAUL D CAMP COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	277	PAUL D CAMP COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	278	RAPPAHANNOCK COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	279	DANVILLE COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					

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260	279	DANVILLE COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	279	DANVILLE COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	280	NORTHERN VIRGINIA COMMUNITY COLLEGE	1088	SURPLUS SUPPLIES & EQUIP SALES-FEDERAL-A	This fund accounts for Federal funds.					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		Page 71 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	282	PIEDMONT VIRGINIA COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	283	J SARGEANT REYNOLDS COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	284	EASTERN SHORE COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	284	EASTERN SHORE COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	285	PATRICK HENRY COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	285	PATRICK HENRY COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		

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260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	286	VIRGINIA WESTERN COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	287	DABNEY S LANCASTER COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		

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260	288	WYTHEVILLE COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	288	WYTHEVILLE COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	290	JOHN TYLER COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	290	JOHN TYLER COMMUNITY COLLEGE	0814	9(D) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					

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260	290	JOHN TYLER COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	291	BLUE RIDGE COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	291	BLUE RIDGE COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					

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260	292	CENTRAL VIRGINIA COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	293	THOMAS NELSON COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0388	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN/F	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	293	THOMAS NELSON COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					

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260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	294	SOUTHWEST VIRGINIA COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	295	TIDEWATER COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0812	9(C) DEBT SERVICE - PRINCIPAL/INTEREST P	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	295	TIDEWATER COMMUNITY COLLEGE	1000	FEDERAL TRUST	Higher Education activity included on VCCS's higher education financial statement template submission			Federal		
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	296	VIRGINIA HIGHLANDS COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	297	GERMANNA COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0303	INDIRECT COST RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	297	GERMANNA COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					

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260	298	LORD FAIRFAX COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	298	LORD FAIRFAX COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0100	GENERAL	General Fund Activity			General		
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0307	EXCESS TUITION AND FEES	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0308	WORK STUDY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0317	STUDENT FINANCIAL ASSISTANCE	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0386	RECYCLABLE MATERIAL SALES-NON-GEN/FED-HI	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0387	SURPLUS SUPPLIES AND EQUIP SALES-GEN-HIG	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
260	299	MOUNTAIN EMPIRE COMMUNITY COLLEGE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0100	GENERAL	General Fund Activity			General		
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0270	PARKING	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0297	ASBESTOS CLAIMS TRUST FUND	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0301	FEDERAL	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0390	INSURANCE RECOVERY	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0700	TRUST AND AGENCY	Higher Education activity included on VCCS's higher education financial statement template submission					
261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on VCCS's higher education financial statement template submission					

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261	261	VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	0817	VCBA 21ST CENTURY PROGRAM-CONSTRUCTION C	Higher Education activity included on VCCS's higher education financial statement template submission					
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0100	GENERAL	General Fund Activity			General		
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0200	SPECIAL	Accounts for MHMRSAS substance abuse funds and payments to DRS for administrative services to DSA agencies under the MOU agreement					
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0903	STATEWIDE INDEPENDENT LIVING FUND	The monies in this fund support activities enumerated in the State Plan for Independent living.			Code of Virginia § 51.5-25.1		
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	0915	COMMONWEALTH NEUROTRAUMA INITIATIVE TRUST	Accounts for grants, donations, bequest from public and private sources, and a portion of fees collected by DMV for suspended or revoked licenses. Funds are used to prevent and/or improve treatment of traumatic spinal cord or brain injuries.			§ 58.5-14.1 and § 51.5-12.1		
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
262	262	DEPARTMENT OF REHABILITATIVE SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0100	GENERAL	General Fund Activity			General		
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0200	SPECIAL	This accounts for revenue from meals, laundry, the canteen, pool, gym and dorm guests.					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0715	VISUALLY HANDICAPPED ENDOWMENT FUND	This fund accounts for donations from private citizens and charities and is used for programs for the blind. Generally, there are no specific restrictions on donations; however, a few donations may be further restricted. There are no trust agreements. This activity is included in the Blind and Vision Impaired financial statement template submission.					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
262	263	VA REHAB CTR - BLIND & VISION IMPAIRED	Off-CARS	Rehabilitation Center For the Blind Trust Fund	Accounts for donations in excess of expenditures. These funds are invested in an account with Bank of America and are not recorded on CARS. The Board determines the use of the funds.					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
262	606	VA BOARD FOR PEOPLE WITH DISABILITIES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
262	606	VA BOARD FOR PEOPLE WITH DISABILITIES	0100	GENERAL	General Fund Activity			General		
262	606	VA BOARD FOR PEOPLE WITH DISABILITIES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
262	606	VA BOARD FOR PEOPLE WITH DISABILITIES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
262	606	VA BOARD FOR PEOPLE WITH DISABILITIES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0100	GENERAL	General Fund Activity			General		
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0200	SPECIAL	Accounts for Low Vision Aids & registration fees for vision workshop					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0274	OFFICE SPACE CONSOLIDATION	Accounts for Line of Credit. LOC could not be issued to the GF where lease savings are recorded.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0300	HIGHER EDUCATION OPERATING	No year end balance					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0500	ENTERPRISE	Coding error to be corrected					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0586	RECYCLABLE MATERIAL SALES	Enterprise activity included on the VA Industries for the Blind enterprise fund financial statement template submission					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0588	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Enterprise activity included on the VA Industries for the Blind enterprise fund financial statement template submission					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0591	MANUFACTURE PRODUCTS	Enterprise activity included on the VA Industries for the Blind enterprise fund financial statement template submission					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0715	VISUALLY HANDICAPPED ENDOWMENT FUND	This fund accounts for donations from private citizens and charities and is used for programs for the blind. Generally, there are no specific restrictions on donations; however, a few donations may be further restricted. There is no trust agreement. This activity is included the Department of the Visually Handicapped financial statement template submission.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
262	702	DEPT FOR THE BLIND & VISION IMPAIRED	Off-CARS	Blind and Vision Impaired Special Revenue Fund	Accounts for donations in excess of expenditures. These funds are invested in an account with Bank of America and are not recorded on CARS. The Board determines the use of the funds.					
262	751	DEPT FOR THE DEAF & HARD-OF-HEARING	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
262	751	DEPT FOR THE DEAF & HARD-OF-HEARING	0100	GENERAL	General Fund Activity			General		

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262	751	DEPT FOR THE DEAF & HARD-OF-HEARING	0200	SPECIAL	This fund accounts for operational activity.					
262	751	DEPT FOR THE DEAF & HARD-OF-HEARING	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
262	751	DEPT FOR THE DEAF & HARD-OF-HEARING	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
274	274	MEDICAL COLLEGE OF HAMPTON ROADS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
274	274	MEDICAL COLLEGE OF HAMPTON ROADS	0100	GENERAL	General Fund Activity			General		
274	274	MEDICAL COLLEGE OF HAMPTON ROADS	0300	HIGHER EDUCATION OPERATING	This fund only contains budgetary activity.					
274	274	CENTRAL APPROPRIATIONS-ADMINISTRATION	0951	COMMONWEALTH TECHNOLOGY RESEARCH FUND	This fund is administered by the Center for Innovative Technology (CIT) and should be used primarily to enhance the capability of institutions of higher education to commercialize technologies developed through their research.			2007 Acts of Assembly, Chapter 847, Item 250.3.a		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0100	GENERAL	General Fund Activity			General		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0200	SPECIAL	This fund is used to account for a variety of special revenue programs including required assessments, registration fees, inspection fees, testing service fees, as well as programs operated in conjunction with Federal-State Cooperative Agreements established between VDACS and the USDA.			lab testing services fees; 3.1-690(d) Agri Product Promotion & Ag Statistics Services; 7 CFR 250.15 9(c)(f)(1)(4) Food Distribution (USDA cooperative agreement); 3.1-722.19 & 3.1-722.22; grain dealers licensing/bonding; 3.1-884.19 & 3.1-884.21(2) and 7 CFR 391.1, 9 CFR 350.3(B), and 9 CFR 352.5(a) meat & poultry inspection fees (USDA cooperative agreement); Chapter 847 2007 Appropriations Act Item 95(B) for food inspection fees; 3.1-1019 nuisance bird control activities; 3.1-188.20 thru 3.1-188.31.2 and 2 VAC 5-440 for cotton boll weevil assessments; 3.1-188.32 thru 3.1-188.49 and 2 VAC 5-470 for grape nursery stock certification; 3.1-1020 thru 3.1-1030 and 2 VAC 5-320 for endangered species activities; 3.1-188.20 thru 3.1-188.31.2 specifically, 3.1-188.27.1 for gypsy moth suppression activities; 3.1-931, 3.1-949.2, 3.1-969.5, and 3.1-969.9 for weights & measures registration & certification fees;		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0217	VA WINEGROWERS' PRODUCTIVITY FUND	New Fund Title: Virginia Wine Promotion Fund. Virginia Wine Board may enter into revenue-producing activities to help defray costs of the program in accordance with Section 3.1-1064.7. Administrative expenses include projects for research, education & promotion of viticulture & enology.			Section § 3.1-1064.6 of the Code		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Chapter 847 2007 Virginia Acts of Assembly 4-6.04c and Code of Virginia Section 2.2-1172		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.			Chapter 847 2007 Acts of Assembly 4-2.03		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.			Chapter 847 2007 Acts of Assembly 4-1.04a.1. and Section 2.2-1125 of the Code of Virginia		

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301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.			Chapter 847 2007 Acts of Assembly 4-1.04a.1. and Section 2.2-1125 of the Code of Virginia		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0290	INSURANCE RECOVERIES	Accounts for insurance proceeds received when an insured item is damaged.			Chapter 847 2007 Acts of Assembly 4-1.04a.2		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0700	TRUST AND AGENCY	This fund is used to account for sureties provided under the consumer protection code (Professional Fund Raising Counsels and Professional Solicitors, the Virginia Health Spa Act, and the Extended Service Contracts Act). The surety is held in a custodial capacity for distribution to claimants upon the triggering activity. If the triggering activity does not occur, then the money is refunded to the entity after a specified period of time.			§ 57-61B; § 59.1-306 & § 307; 59.1-437		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0708	CONTESTED PESTICIDE PENALTIES	This fund accounted for contested pesticide applicator penalties. If a penalty is contested it is paid up front and deposited into this fund, where it is held until a hearing occurs. If the penalty is upheld, the funds are transferred to fund 0901 (state money); if overturned, the money is refunded to the pesticide applicator.			3.1-249.70; 3.1-249.34, specifically 3.1-249.70(F)		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0710	TOBACCO LOSS ASSISTANCE PROGRAM FUND	This fund accounts for federal funds. Federal funds are distributed to tobacco farmers for lost tobacco quota. Tobacco farmers submit claims and amounts are distributed based on percentages established in federal regulations. See Federal Gov't / 7CFR Section 1464.201(f) -- Section 1464.203.			Only reference from Code of Federal Regulations already referenced in Fund Description		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0716	VIRGINIA FARM LOAN REVOLVING ACCOUNT	This fund accounts for trust funds that are used to provide loans to individual farmers for rural rehabilitation purposes.			§ 3.1-25		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0725	GRANTS-PROMOTE AGRICULTURE & EMERGENCY F	This fund did previously account for Federal funds made available in 2001 from USDA Commodity Credit Corporation through the Agricultural Economic Assistance Act, Public Law 107-27, emergency assistance for specialty crops and food assistance. However, all grant activity was completed during FY04-05. There has been no activity in fund 0725 for agency 301 during FY05-06.			Contractual Agreement		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0729	CERTIFICATION OF AGRICULTURAL PRODUCTS T	This fund accounts for the fee that is charged for USDA certification of agricultural products. Seasonal state employees perform this service on behalf of the Federal government, and the fee is charged to cover the cost of the service. Per USDA agreement, interest is earned on the funds. See the Federal Agricultural Marketing Act of 1946 (7 USC 1621 - 1627).			Code of Virginia Sections § 3.1-28 thru § 3.1-31, specifically § 3.1-29; Agricultural Marketing Act of 1946, 7 USC 1621 - 1627, as amended; US Grain Standards Act, 7 USC 800.70, as amended; & various cooperative agreements with USDA.		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.			Section § 2.2-2261		

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301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0900	DEDICATED SPECIAL REVENUE	Agricultural Commodity Promotion and Support - This fund accounts for producer levied excise taxes collected to conduct or contract for programs of research, education, and sales promotion for each of the specified commodities. Each industry's Board expenses as well as other expenses involved in administering the law related to each of the 15 different commodity boards are accounted for in this fund.			Section § 3.1-332, Bright Flue-Cured Tobacco; 3.1-1047, Corn Board; 3.1-315, Dark-Fired Tobacco; 3.1-796.11:8, Egg Board; 3.1-796.11, Pork Industry Board; 3.1-684.17 Soybean Board; 3.1-662, Peanut Board; 3.1-796.26(c), Cattle Industry Board; 3.1-684.56, Small Grains Board; 3.1-22.50, Horse Industry Board; 3.1-1076, Sheep Industry Board; 3.1-684.36, Irish Potato Board; 3.1-1101, Cotton Board; 3.1-684.63, Marine Products Board; 3.1-1064.6, Wine Board. Also, Code Section 3.1-6.1 regarding diversion of dedicated revenues.		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0901	VIRGINIA PESTICIDE CONTROL ACT FUND	Revenues are from certification fees for registered technicians, commercial applicators licenses, business licenses, and product registration. Revenues are used to cover (1) Pesticide Certification and (2) Pesticide Enforcement. Expenses are primarily for administrative costs. There is a minor distribution to localities for the Pesticide Container Recycling Program. This program is carried out on a cost reimbursement basis. Localities are paid up to a maximum of \$1,875 per year, per locality, to participate in the program.			§ 3.1-249.27 thru § 3.1-249.78; specifically, § 3.1-249.34		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0909	VIRGINIA AGRICULTURAL VITALITY PROGRAM F	These funds are for the collection of special license plates.			Code of Virginia § 46.2-749.102		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0927	AGRICULTURAL DEALERS FUND	Accounts for license fees, late fees, and penalties. Funds are used for the enforcement and administration of the fund.			§ 3.1-722.7		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0928	VIRGINIA SEED LAW FUND	Accounts for fees charged to test seeds for farmers and dealers. Funds are used to maintain facilities and personnel to test the seeds.			§ 3.1-275.7		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	0940	FEED, LIME, FERTILIZER & ANIMAL REMEDIES	Accounts for licensing, registration and inspection fees, and assessments and penalties. Funds are used for operation of the fund including inspection, sampling and other expenses.			Sections § 3.1-106.6, § 3.1-106.8, § 3.1-106.14, § 3.1-106.22, § 3.1-126.4, § 3.1-126.5, § 3.1-126.8, § 3.1-126.12:3, § 3.1-273, § 3.1-275.1, § 3.1-275.2, § 3.1-275.3, § 3.1-275.7, § 3.1-828.7, § 3.1-828.11, § 3.1-828.17		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	1088	SURPLUS SUPPLIES & EQUIP SALES-FEDERAL-A	This fund accounts for Federal funds.			Chapter 951 2005 Appropriations Act 4-1.04(b)(1)		
301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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301	301	DEPT OF AGRICULTURE & CONSUMER SERVICES	Off-CARS	Milk Commission—Producer Recovery/Equalization Fund	The Commission is the agent, custodian, and trustee for the Equalization and Producers Losses Recovery Funds. The Commission accounts for deposits of farmers to offset delivery expenses and losses incurred. These funds are not recorded on CARS. The Equalization Fund was created to offset additional delivery expenses accruing to dairy farmers shipping milk to Tidewater area processing plants. The Producers Losses Recovery Fund was created to help offset losses incurred by dairy producers due to dairy operation bankruptcies. Farmers contribute to the fund, and payments made to dairy farmers who incur losses due to the bankruptcies. When the court finalizes the claims and subsequent settlements, the Commission receives the settlements as a result of the assignment of debt to it by the dairy producers. These final settlements are then paid to the dairy farmers originally contributing to the fund on a pro-rata basis.			Code of Virginia Section § 3.1-430, specifically § 3.1-430(g); Equalization Fund, specifically 2 VAC 15-20-81(C)5&6; Producer Recovery Fund, specifically VAC 15-20-81(D).		
301	307	VIRGINIA AGRICULTURAL COUNCIL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
301	307	VIRGINIA AGRICULTURAL COUNCIL	0900	SPECIAL REVENUE FUND	Accounts for a percentage of fees and assessments collected from inspection and sale of seed, liming materials, commercial feed, substandard fertilizer, and motor fuel. Funds are used to provide for programs of agricultural research & education as well as agricultural services.			Section § 3.1-22.5		
310	310	VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHI	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
310	310	VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHI	0100	GENERAL	General Fund Activity			General		
320	320	VIRGINIA TOURISM AUTHORITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
320	320	VIRGINIA TOURISM AUTHORITY	0100	GENERAL	General Fund Activity			General		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0100	GENERAL	General Fund Activity			General		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0200	SPECIAL	Operating fund					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0206	VA SMALL BUSINESS DEVELOPMENT CENTER NXL	Corporations donate money to this fund. Money is used to help small businesses in Virginia, as well as to help evaluate Virginia's business needs.					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0219	WOMEN'S BUSINESS ENTERPRISE FUND	This fund collects fees from certified women's businesses in order for those businesses to be in a database so they may potentially receive additional work opportunities. Fees pay for incurred expenses of the fund, including part-time salaries, telephone services, publication expenses, etc.					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0243	EDA-TITLE IX GRANT	This fund was originally funded by the US Economic Development Administration; subsequent receipts are from loan repayments. The Federal funds are used to provide economic development loans to companies and to pay for various legal fees and administrative costs. Activity is included on the Small Business Financing Authority component unit financial statement template submission.			Grant Agreement		

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325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0701	WIA FEDERAL FUND	This fund accounts for Federal funds.					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0900	DEDICATED SPECIAL REVENUE	This fund accounts for the VA Tobacco Capital Access Program. Funds are received from the Tobacco Commission and are used to give loans to tobacco farmers. Activity is included on a component unit financial statement template submission.					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0901	CAPITAL ACCESS FUND FOR DISADVANTAGED BU	Money is appropriated and used to guarantee loans to banks. Agency 325 administers the funds; agency 235 awards the contracts. When a contract has been awarded then they notify agency 325 to disperse the money to the appropriate bank. Activity is included on the Small Business Financing Authority component unit financial statement template submission.			§2.2-2311		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0909	WORKFORCE RETRAINING FUND	This Workforce Retraining Fund consists of moneys remaining in the Industrial Employee Training Program.			Appropriation Act Chapter 1042, Item 108 D3 (page 98), Senate Bill 695		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0921	ECONOMIC DEVELOPMENT LOAN FUND	This fund makes direct term loans to businesses for expansion, usually secured by a subordinate lien on equipment or real estate. Revenues are loan principal and interest repayments. Expenses are administrative, primarily attorney expenses for dealing with problem loans. Activity is included on the Small Business Financing Authority component unit financial statement template submission.					
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0930	SMALL BUSINESS ENVIRONMENTAL COMPLIANCE	Accounts for moneys appropriated by the General Assembly, receipts from loans of the fund, etc. Funds are used to make loans to small businesses for the purchase and installation of environmental pollution control equipment. Activity is included on the Small Business Financing Authority component unit financial statement template submission.			§10.1-1197.2A		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	0957	YSBFA-VIRGINIA SMALL BUSINESS GROWTH FUN	Accounts for moneys appropriated by the General Assembly. Funds are used to create special reserve funds to cover potential future losses from the loan portfolios of participating banks. Activity is included on the Small Business Financing Authority component unit financial statement template submission.			§2.2-2310		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
325	325	DEPARTMENT OF BUSINESS ASSISTANCE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
402	402	MARINE RESOURCES COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
402	402	MARINE RESOURCES COMMISSION	0100	GENERAL	General Fund Activity			General		
402	402	MARINE RESOURCES COMMISSION	0200	SPECIAL	This fund is used to account for non-Federal, private and local grants. The majority of the grants are used for oyster replenishment. This has been true for many years, and is not expected to change.			App. Act 4-1.05 b.3.8		
402	402	MARINE RESOURCES COMMISSION	0223	PUBLIC OYSTER ROCKS REPLENISHMENT	Accounts for oyster replenishment taxes collected by the Commission. Funds are used for administration and to replenish the public oyster rocks, beds, etc.			§ 28.2-542		

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402	402	MARINE RESOURCES COMMISSION	0229	FEDERAL ASSET FORFEITURE FUND	State asset Forfeiture Fund-Proceeds come from the Federal Government for forfeited drug assets in federal cases. State Police disburses the funds for any law enforcement expenditures. If State Police filed the case on behalf of a task force, State Police will also cut checks to local law enforcement agencies who were involved in the case. See Federal Code 21USC Section 881.			Federal Code 21USC Section 881		
402	402	MARINE RESOURCES COMMISSION	0231	MARINE PATROLS FUND	Revenue comes from the Commonwealth Transportation Fund. Funds are distributed to localities for operation of a marine patrol.			§ 28.2-108		
402	402	MARINE RESOURCES COMMISSION	0232	IMPROVEMENTS TO COMMERCIAL & SPORT FISHE	Revenue comes from boat fuel taxes and the Transportation Trust Fund. Funds are used for the construction and maintenance of artificial fishing reefs.			§ 58.1-2146		
402	402	MARINE RESOURCES COMMISSION	0245	MARINE FISHING IMPROVEMENT FUND	Accounts for revenue from nonresident harvester's license fees, registration of commercial fishermen, and fees from the sale of seafood landing licenses. Funds are used for commercial fishery improvement projects and a mandatory catch reporting system.			§ 28.2-208		
402	402	MARINE RESOURCES COMMISSION	0249	VA SALTWATER RECREATIONAL FISHING DEVELO	Accounts for recreational fishing license fees as well as other fees. Funds to be used to conserve and enhance finfish species, etc.			§ 28.2-302.3		
402	402	MARINE RESOURCES COMMISSION	0265	FORFEITED ASSET SHARING PROGRAM	Accounts for portion of forfeited assets received from the Department of Criminal Justice Services. Funds are used for law enforcement activities per regulations of DCJS Board.			§19.2-386.12		
402	402	MARINE RESOURCES COMMISSION	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.			§ 2.1-548.07		
402	402	MARINE RESOURCES COMMISSION	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
402	402	MARINE RESOURCES COMMISSION	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
402	402	MARINE RESOURCES COMMISSION	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
402	402	MARINE RESOURCES COMMISSION	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
402	402	MARINE RESOURCES COMMISSION	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
402	402	MARINE RESOURCES COMMISSION	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			App. Act Item 426 C & D		
402	402	MARINE RESOURCES COMMISSION	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.			§ 46.2-114		
402	402	MARINE RESOURCES COMMISSION	0900	DEDICATED SPECIAL REVENUE	This fund accounts for the refunds of the fuel tax paid for boat and airplane fuel. The boats and planes are used by the agency for law enforcement/patrol purposes. The refunds are used to purchase new law enforcement/patrol equipment.					

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402	402	MARINE RESOURCES COMMISSION	0916	MARINE HABITAT AND WATERWAYS IMPROVEMENT	This fund can accept gifts and grants, as well as proceeds that may be received from time to time on the sale of state-owned marine lands. Interest remains in the fund. Moneys in the Fund shall be used solely for the purposes of improving marine habitat and waterways, including the removal of obstructions or hazardous property from state waters.			§ 28.2-1204.2.		
402	402	MARINE RESOURCES COMMISSION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
402	402	MARINE RESOURCES COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0100	GENERAL	General Fund Activity			General		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0200	SPECIAL	Proceeds come from DCJS for forfeited assets in state cases. Disbursements from this fund are used for Game Warden equipment.					
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0249	VA SALTWATER RECREATIONAL FISHING DEVELO	Accounts for recreational fishing license fees as well as other fees. Funds to be used to conserve and enhance finfish species, etc.			§ 28.2-302.3.		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0264	NATURAL RESOURCES						
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0700	TRUST AND AGENCY	Collection of WaterCraft Sales and Use Tax			§ 58.1-1402		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0900	DEDICATED SPECIAL REVENUE	The income and principal of this Game Protection Fund, including any unexpended balance, shall be a separate fund in the state treasury and shall only be used for the payment of the salaries, allowances, wages, and expenses incident to carrying out the provisions of the hunting, trapping and inland fish laws as provided in the Code of Virginia.			§ 29.1-101 and §§ 29.1-101.01, 29.1-701, 58.1-345 and 58.1-1410.		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0902	BOATING SAFETY AND REGULATION	Accounts for licensing fees for watercraft dealers, manufacturers, etc. Funds are used to enforce licensure.			§ 29.1-701		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0904	NON GAME CASH FUND	Accounts for voluntary income tax contributions. Funds are used for the conservation and management of endangered species and other non-game wildlife.			§ 58.1-345		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0905	LIFETIME HUNTING AND FISHING ENDOWMENT F	Relates to the Motorboat and Motor Safety Fund which accounts for proceeds of lifetime hunting and fishing licenses. Funds used to support wildlife conservation programs.			§ 29.1-101.1		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0911	SPECIAL	This fund is for the Virginia Migratory Waterfowl Conservation Stamp.			Code section 29.1-339.2		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0913	SPECIAL	This fund is used for donations to the Hunter's Feed the Hungry Program			§29.1-332c		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0920	CAPITAL IMPROVEMENT FUND	Revenues consist of those funds that may be designated by the Board and any gifts, grants, and contributions from any person, foundation, or other legal entity. In addition, the Board may transfer to this Fund an amount equal to 50% or less of the revenue generated annually from the sales and use tax which has been deposited in the Game Protection Fund. Income should be used for the purchase, construction, maintenance, or repair of capital assets.			§ 29.1-101.01; subsection E of 58.1-638		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0922	VIRGINIA FISH PASSAGE GRANT & REVOLVING	Accounts for general fund moneys and receipts from loans made by the fund. Funds are used solely for the administration and management of the Fund and the Fish Passage Program.			§ 29.1-101.2; §§ 29.1-101.5 and 29.1-101.6		

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403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0970	PARKING	Accounts for parking fees.					
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0986	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for sale of recyclable materials.			Code § 10.1-1425.6		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0988	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.			§ 2.1-457		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	0990	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.			§ 2.1-191.8		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
403	403	DEPARTMENT OF GAME AND INLAND FISHERIES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
407	407	VIRGINIA PORT AUTHORITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
407	407	VIRGINIA PORT AUTHORITY	0100	GENERAL	General Fund Activity			General		
407	407	VIRGINIA PORT AUTHORITY	0200	SPECIAL	Activity is included on a component unit financial statement template submission.					
407	407	VIRGINIA PORT AUTHORITY	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
407	407	VIRGINIA PORT AUTHORITY	0471	TRANSPORTATION TRUST FUND	Activity is included on a component unit financial statement template submission.			§ 33.1-23.03:1		
407	407	VIRGINIA PORT AUTHORITY	0474	COMMONWEALTH PORT FUND	Activity is included on a component unit financial statement template submission.			33.1-23.03:2		
407	407	VIRGINIA PORT AUTHORITY	0800	DEBT SERVICE	Activity is included on a component unit financial statement template submission.					
407	407	VIRGINIA PORT AUTHORITY	0815	9(D) DEBT SERVICE - CONSTRUCTION COSTS	Activity is included on a component unit financial statement template submission.					
407	407	VIRGINIA PORT AUTHORITY	1000	FEDERAL TRUST	Federal			Federal		
407	407	VIRGINIA PORT AUTHORITY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Activity is included on a component unit financial statement template submission.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0100	GENERAL	General Fund Activity			General		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0200	SPECIAL	Revenue is derived from the sales of maps, books, etc. at the Division of Mineral Resources sales office. Fund also includes balance of funds appropriated to energy projects in Paragraph C.2 of Item C-6.10 of the 1999 Appropriation Act. This fund also contains special funds from a private foundation (The National Fish and Wildlife Foundation) in the form of a grant.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0214	FORFEITED BOND FUNDS	Revenue is performance bond forfeitures that are the result of nonperformance of reclamation of mined lands.			§ 45.1-361.32, § 45.1-248 and § 45.1-270.5:1		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0218	PERMIT FEES FUND	Accounts for permit fees and license fees relating to the mining, gas, and oil industries. Fees are used for operations.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0247	MINE RESCUE FUND	Mine operators make payments into this fund for the ability to use state-designated mine rescue teams. Ten percent of the fund can be used for administrative costs. At year end, the remainder is divided equally among the mine rescue teams.			§ 45.1-161.74		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					

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409	409	DEPT OF MINES, MINERALS AND ENERGY	0700	TRUST AND AGENCY	These funds were received from the Nature Conservancy (Nonprofit Organization). DMME must replace wetlands within five years or return any remaining funds to the Nature Conservancy.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0726	ABANDONED MINED LAND SPECIAL TRUST FUND	Money is derived from federal funds and is used for abatement of acid mine drainage (environmental cleanup). See Surface Mining Control and Reclamation Act of 1977, Public Law 95-87,91, Stat. 445-532 (Fed DOI).			Federal Regs		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0733	OIL OVERCHARGE FUNDS	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	0734	TEXACO OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0736	OIL OVERCHARGE TRUST FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0737	OIL & GAS SURETY BONDS	Fund accounts for performance bonds from oil companies. If the drilling site is satisfactorily reclaimed, money is returned to the oil company; if the site is not properly reclaimed, it is used to reclaim the site.			§ 45.1-361.31		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0738	EXXON OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		

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409	409	DEPT OF MINES, MINERALS AND ENERGY	0740	DIAMOND SHAMROCK OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0750	CASH SURETY BONDS	Accounts for reimbursable deposits from mining companies to ensure performance meets regulatory standards.			§ 45.1-241& § 45.1-248		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0751	MOTO POOL SURETY BONDS	Accounts for reimbursable deposits from mining companies to ensure performance meets regulatory standards.			§ 45.1-197.8		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0753	COAL SURFACE MINING RECLAMATION FUND	This fund is for companies that want to mine in Virginia, but are unable to put up a performance bond. Each quarter, these companies are assessed a tax on the coal that they mine. Funds are used to reclaim necessary land if the company doesn't reclaim. At some point, money will be distributed to those that paid into this fund. The money that is invested earns interest which is transferred to another fund. Nothing has been returned to this point.			§ 45.1-270.5:1 and § 45.1-247		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0754	COAL SURFACE MINING CONTL & RECLAMATION	This fund accounts for penalties filed against coal mine operators that are not in compliance with regulations. Penalties are to be used for enhancing conservation and recreational opportunities in the coal-producing counties of the Commonwealth. Money is transferred to fund 0963 where 50% of the fund is transferred to the VA Coalfield Economic Development Authority, and 50% is transferred to the Tourism Development Authority. Expenditures cannot be made from this fund except to collection agencies.			§ 45.1-246		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0755	GAS AND OIL PLUGGING AND RESTORATION FUN	This fund is for companies that want to operate in Virginia, but are unable to put up a surety or performance bond. Each quarter, these companies are assessed a tax on gas and oil plugging. Funds are used to reclaim necessary land if the company doesn't reclaim. At some point, money will be distributed to those that paid into this fund. The money that is invested earns interest which is transferred to another fund. Nothing has been returned to this point.			§ 45.1-361.31 and § 45.1-361.32		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0900	DEDICATED SPECIAL REVENUE	Revenue comes from settlement agreements in lieu of civil penalties with private sector companies. These funds must be spent on designated watershed and acid mine drainage projects within the watershed/communities near the location of the company.					

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409	409	DEPT OF MINES, MINERALS AND ENERGY	0950	MINERALS OTHER THAN COAL ABANDON LANDS R	Accounts for payments from mining operators for each acre estimated to be affected by mining operations during the upcoming year. Payments are returned to the mining operators once they complete satisfactory reclamation of the land.			\$ 45.1-197.18		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0952	ORPHANED WELL FUND	Accounts for moneys appropriated by the General Assembly. Funds are used for the plugging and restoration of orphaned wells.			\$ 45.1-361.40		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0960	COAL POOL BOND ADMINISTRATION FUND	Funds are transferred from the Coal Surface Mining Reclamation Fund (Fund 0753) to this fund each year. This money is used to pay administrative costs of the Reclamation Fund.			\$ 45.1-270.5		
409	409	DEPT OF MINES, MINERALS AND ENERGY	0963	CONSERVATION & RECREATION	This fund accounts for money that is transferred from fund 0754 and is then divided between two development authorities--Virginia Coalfield Economic Development Authority and the Tourism Development Authority.			\$ 45.1-246		
409	409	DEPT OF MINES, MINERALS AND ENERGY	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
409	409	DEPT OF MINES, MINERALS AND ENERGY	1088	SURPLUS SUPPLIES & EQUIP SALES-FEDERAL-A	This fund accounts for Federal funds.					
409	409	DEPT OF MINES, MINERALS AND ENERGY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
409	409	DEPT OF MINES, MINERALS AND ENERGY	Off-CARS	Mined Land Deposit Trust Fund	Accounts for reimbursable deposits, including both cash and securities, from mining companies to ensure reclamation of mined lands.					
411	411	DEPARTMENT OF FORESTRY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
411	411	DEPARTMENT OF FORESTRY	0100	GENERAL	General Fund Activity			General		
411	411	DEPARTMENT OF FORESTRY	0200	SPECIAL	This fund accounts for further protection & development of the forest resources of Virginia.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0212	FOREST MGMT OF STATE OWNED LANDS	Accounts for proceeds from the sale of timber on state-owned lands. Funds are used for advertising, planting new seedlings, etc.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0218	FIRE PROGRAMS FUND	Accounts for special assessments of insurance companies on their premiums. Agency 960 distributes 75% of these collections to localities. Agencies 140 and 411 transfer funds to Agency 960 (not to localities), but they have small cash balances compared to Agency 960.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0234	REFORESTATION INCENTIVES FUND	Accounts for the reforestation portion of the Forest Products Tax from loggers, sawmills, etc. Taxation keeps a portion for administration expenses and transfers the remainder to the Department of Forestry. The amount received by Forestry is used to reforest privately owned timberlands.			\$ 58.1-1602		
411	411	DEPARTMENT OF FORESTRY	0251	NURSERIES FUND	Accounts for revenue from the sale of seedlings at nurseries. Funds are used to run the nursery.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0264	STATE FOREST FUND	Accounts for revenue from timber harvests and hunting permits. Funds are used for improvement or protection of state forests. One fourth of gross proceeds derived from lands are paid to localities annually.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0265	FORFEITED ASSET SHARING PROGRAM	Accounts for portion of forfeited assets received from the Department of Criminal Justice Services. Funds are used for law enforcement activities per regulations of DCJS Board.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		

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411	411	DEPARTMENT OF FORESTRY	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0600	INTERNAL SERVICE	Coding error to be corrected					
411	411	DEPARTMENT OF FORESTRY	0700	TRUST AND AGENCY	This fund activity relates to a gift of stock that was sold and held in LGIP. The proceeds are to be used strictly for the Mathews State Forest.					
411	411	DEPARTMENT OF FORESTRY	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
411	411	DEPARTMENT OF FORESTRY	0900	DEDICATED SPECIAL REVENUE	Accounts for special revenues obtained from specific fees, taxes, licenses, permits, or assessments.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	0901	STATE FORESTS SYSTEM FUND	Accounts for voluntary income tax contributions. Funds are used to for the production of forest literature and maps as well as to support agency operations.			Code § 10.1-1119.1		
411	411	DEPARTMENT OF FORESTRY	0909	AIR POLLUTION PERMIT PROGRAM	Accounts for permit fees charged to owners of sources of air pollution. Fees are used for administration of fund.			§10.1-2139		
411	411	DEPARTMENT OF FORESTRY	0926	VA FOREST WATER QUALITY FUND	Accounts for civil penalties assessed by the State Forester. Funds are used for education, research, and monitoring to prevent erosion and sedimentation.			Title 10.1, Chapter 11 & Title 58.1, chapter 32, Article 4		
411	411	DEPARTMENT OF FORESTRY	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
411	411	DEPARTMENT OF FORESTRY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	0100	GENERAL	General Fund Activity			General		
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	0200	SPECIAL	Operating fund					
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	0210	LOCAL ASAP DEFICIT FUNDING	DUI fees and charges are used to fund local program deficits.					
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
413	413	COMM VA ALCOHOL SAFETY ACTION PROGRAM	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
417	417	GUNSTON HALL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
417	417	GUNSTON HALL	0100	GENERAL	General Fund Activity			General		
417	417	GUNSTON HALL	0200	SPECIAL	Operating fund					
417	417	GUNSTON HALL	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
417	417	GUNSTON HALL	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
417	417	GUNSTON HALL	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
417	417	GUNSTON HALL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
417	417	GUNSTON HALL	Off-CARS	Museum Collections Special Revenue Fund	Accounts for the sale and purchase of museum collection items.					
423	423	DEPARTMENT OF HISTORIC RESOURCES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
423	423	DEPARTMENT OF HISTORIC RESOURCES	0100	GENERAL	General Fund Activity			General		
423	423	DEPARTMENT OF HISTORIC RESOURCES	0200	SPECIAL	Accounts for Tax Credit Application Fees, Archives Research, Cost Share local match and other agency receipts.					

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423	423	DEPARTMENT OF HISTORIC RESOURCES	0203	CIVIL WAR HISTORIC SITE PRESERVATION FUN	Accounts for appropriations to be used for grants for the preservation of endangered Civil War historic sites.					
423	423	DEPARTMENT OF HISTORIC RESOURCES	0280	SPECIAL	This fund accounts for the recovery of indirect costs.					
423	423	DEPARTMENT OF HISTORIC RESOURCES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
423	423	DEPARTMENT OF HISTORIC RESOURCES	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
423	423	DEPARTMENT OF HISTORIC RESOURCES	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
423	423	DEPARTMENT OF HISTORIC RESOURCES	0910	HISTORIC RESOURCES FUND	Accounts for appropriations, and gifts and bequests. Funds used for the general purpose of education, financing of museum operating and capital expenses, performing research, etc.			§ 10.1-2202.1		
423	423	DEPARTMENT OF HISTORIC RESOURCES	0927	PRESERVATION EASEMENT FUND	Accounts for general fund appropriations and funds received as gifts, endowments, or grants from the US Government. Funds are used for supporting and promoting a broad-based easement program.			§10.1-2202.2		
423	423	DEPARTMENT OF HISTORIC RESOURCES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
423	423	DEPARTMENT OF HISTORIC RESOURCES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
425	400	JAMESTOWN 2007	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
425	400	JAMESTOWN 2007	0100	GENERAL	General Fund Activity			General		
425	400	JAMESTOWN 2007	0200	SPECIAL	Operating fund					
425	400	JAMESTOWN 2007	0217	JAMESTOWN QUADRICENTENNIAL FUND	Accounts for voluntary income tax contributions. Funds are used in preparation for the quadri-centennial celebration in 2007.			Section § 58.1-346.9		
425	400	JAMESTOWN 2007	0900	SPECIAL	Budget for fund 0925 - VA 400th Anniversary Fund			Appropriation Chapters 899 & 40142		
425	400	JAMESTOWN 2007	0925	VIRGINIA 400TH ANNIVERSARY FUND	This fund accounts for funds that will be used in preparation for the 400th anniversary for Jamestown.					
425	400	JAMESTOWN 2007	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0100	GENERAL	General Fund Activity			General		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0200	SPECIAL	Includes admission revenue, gifts, grants and miscellaneous revenue			Section § 23-287		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0217	JAMESTOWN QUADRICENTENNIAL FUND	Accounts for voluntary income tax contributions. Funds are used in preparation for the quadri-centennial celebration in 2007.			Section § 58.1-346.9		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR			Appropriation Chapters 899 & 40142		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.			Appropriation Chapters 899 & 40142		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0925	VIRGINIA 400TH ANNIVERSARY FUND	Funds are from Agency 400 and are to be used to cover administrative and support services that Agency 425 provides for Jamestown 2007.			Appropriation Chapters 899 & 40142		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
425	425	JAMESTOWN-YORKTOWN FOUNDATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		

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440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0100	GENERAL	General Fund Activity			General		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0200	SPECIAL	Special Revenue					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0214	VOLUNTARY REMEDIATION FUND	Accounts for registration fees collected from persons conducting voluntary site remediation. Funds are used to defray the actual reasonable costs of the remediation.			\$10.1-1429.1		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0232	FISH KILLING INVESTIGATION	This fund receives money by cost recovery for those companies that pollute that create fish kills. This money is used for normal costs of the agency.			\$ 62.1-44.15(11)		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0245	HAZARDOUS WASTE MANAGEMENT PERMIT	Accounts for hazardous waste treatment, storage, or disposal permit fees. Funds are used to recover the costs of application and permit processing.			\$ 10.1-1402.15		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0258	OPERATOR TRAINING	Accounts for receipts from the sale of Wastewater Treatment Plant Operator Manuals and registration fees for wastewater treatment workshops. Funds are used to cover the costs of the manuals and for the administration of the training workshops.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0510	OPERATING PERMITS PROGRAM	Enterprise activity included on the DEQ enterprise fund financial statement template submission			10.1-1322-1322.1		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0708	DOMINION POWER SETTLEMENT FUND	This fund accounts for a court settlement between the EPA and Dominion Resources. Other states have received similar proceeds. The money will be passed through to localities to retro-fit school buses. The project is estimated to be completed in two years.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0748	UNDERGROUND PETROLEUM STORAGE TANK FUND	This fund is used to account for taxes collected by DMV and transferred to DEQ. Money is used to fund reimbursement claims for remediation of oil and gas spills.			\$ 62.1-44.34:11-13		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0753	LEAKING UNDERGROUND STORAGE TANK FUND RE	Coding error to be corrected					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0755	DUPONT SHENANDOAH RIVER MERCURY MONITORI	This fund accounts for money that was set aside in trust for testing of a site that was harmed from a mercury spill. DEQ is required to test the site for 100 years from the date of the spill. The amount that is held in trust is part of LGIP, and is held by Treasury (Agency 994, Fund 0771). Investments (GLA 348) in Agency 440, Fund 0755 are recorded at the original investment value (\$480,000). Treasury tracks the appreciation. The Department of Treasury transfers money to fund 0755 (recorded as revenue) to cover site testing as necessary. GLA 348 is recorded in the CAFR from the Department of Treasury's LGIP account history information.					
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0900	DEDICATED SPECIAL REVENUE	This is not an active fund. Budgetary activity is recorded here initially, and then moved to other 09XX funds.					

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440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0906	WASTE TIRE TRUST FUND	Accounts for tire tax imposed on tire retailers. Funds are used to cover the costs of the waste tire plan.			\$10.1-1422.3-4		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0907	VA ENVIRONMENTAL EMERGENCY RESPONSE FUND	Accounts for grants, general funds, and various civil penalties. Funds are used for emergency response to environmental pollution incidents.			\$10.1-2500-2502		
440	440	DEPT OF CONSERVATION AND RECREATION	0908	SLUDGE MANAGEMENT FUND	Fund receives monies for permits to spread bio-solids (\$2.50 per ton). The monies are returned to localities that have adopted the ordinances for bio-solids. The localities will need to send bills for monitoring and testing of the bio-solids.			Chapter 881, 2007 Acts of Assembly		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0909	AIR POLLUTION PERMIT PROGRAM	Accounts for permit fees charged to owners of sources of air pollution. Fees are used for administration of fund.			§ 10.1-1322.2		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0911	VA WASTE MANAGEMENT BOARD PERMIT PROGRAM	Accounts for fees for sanitary landfill operation permits. The funds are used to recover a portion of the agency's application processing costs.			§ 10.1-1402.1-1402.2		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0914	STATE WATER CONTROL BOARD PERMIT PROGRAM	Accounts for fees charged for processing permit applications. Funds used to recover a portion of the application processing costs.			§ 62.1-44.15:6-7		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0916	MARINE HABITAT AND WATERWAYS IMPROVEMENT	Per review of Chapter 1042, Items 385A and 386F, funds are used to analyze water conditions in the Elizabeth River and for citizen water quality testing. Non-general fund dollars are from dredging royalties collected by the Marine Resources Commission.			Chapter 1042, Item 385A and 386F		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0919	VEHICLE EMISSIONS INSPECTION PROGRAM FUN	Accounts for additional registration fees imposed on the owner of any motor vehicle by DMV. Funds are used to cover the costs of the emissions inspection program.			§ 46.2-1182.2		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0925	LITTER CONTROL AND RECYCLING FUND	Accounts for additional excise tax on every wholesaler or distributor of carbonated soft drinks. 75% of all funds are distributed to localities, 20% for statewide and regional education programs, and 5% for administrative costs.			\$10.1-1422.01		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0930	SMALL BUSINESS ENVIRONMENTAL COMPLIANCE	Funding is generated by transfer from the VEERF. Funds are used to make loans to small businesses for the purchase and installation of environmental pollution control equipment.			§ 10.1-1197.1-3		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0934	VIRGINIA WATER QUALITY IMPROVEMENT FUND	Accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants.			\$10.1-2128-2131		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0935	WOIF RESERVE	Reserve created within the Virginia Water Quality Improvement Fund, per Item 378B.2. of Chapter 4, Special Session I, 2004 Acts of Assembly			Item 378B.2 of Chapter 4, Special Session I, 2004 Acts of Assembly		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	0964	STATE REVOLVING LOAN FUND	This fund accounts for federal funds. Funds are used for the construction assistance loan program.			§ 62.1-225		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
440	440	DEPARTMENT OF ENVIRONMENTAL QUALITY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
501	501	DEPARTMENT OF TRANSPORTATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
501	501	DEPARTMENT OF TRANSPORTATION	0100	GENERAL	General Fund Activity			General		
501	501	DEPARTMENT OF TRANSPORTATION	0200	SPECIAL	Coding error to be corrected					
501	501	DEPARTMENT OF TRANSPORTATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.			Code of Virginia § 33.1		Page 97 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
501	501	DEPARTMENT OF TRANSPORTATION	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0300	HIGHER EDUCATION OPERATING	No year end balance					
501	501	DEPARTMENT OF TRANSPORTATION	0400	COMMONWEALTH TRANSPORTATION	Special Revenue Commonwealth Transportation Fund - Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0401	HIGHWAY FEDERAL	Accounts for Federal Funds for Transportation.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Special Revenue Commonwealth Transportation Fund - Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs. GLA 540 is related to deposits held from contractors until successful project completion, and is classified as an Agency Fund. The agency fund activity is included in the Guarantee Deposits Agency Fund financial statement template submission.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0422	SPECIAL	Transportation Partnership Opportunity Fund. Funds are provided by transfers from 0476 toll facilities and construction fund 0472. Disbursements from this fund will be mainly in the form of loans to external entities			chapter 951 of the 2005 Acts of Assembly and Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0431	CONCESSION PAYMENTS ACCOUNT	This fund is for the outstanding debt owed by the Pocahontas Parkway. As part of the sale, these funds were received to transfer the rights to the purchaser, Transurban Inc. This fund is part of the transportation trust fund.			Code of Virginia § 33.1-23.03:9		
501	501	DEPARTMENT OF TRANSPORTATION	0435	ROUTE 895 - POCAHONTAS PARKWAY TOLL FACI	Pocahontas Parkway Fund			Code of Virginia 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0471	TRANSPORTATION TRUST FUND	Special nonreverting fund funded by additional revenues derived by enactments of Chapters 11, 12, and 15 of the Acts of Assembly, 1986 Special Session and such other funds as may be appropriated by the General Assembly for this fund. § 33.1-23.03:1 Transportation Trust Fund.			Section § 3-1.03B,C of Chapter 1073		
501	501	DEPARTMENT OF TRANSPORTATION	0472	HIGHWAY CONSTRUCTION FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund. Additionally, GLA 540 is related to deposits held from contractors until successful project completion, and should be classified as an Agency Fund. The agency fund activity is included in the Guarantee Deposits Agency Fund financial statement template submission.			§ 4-3.01.4 ; Code of Virginia 33.1		

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501	501	DEPARTMENT OF TRANSPORTATION	0473	PRIORITY TRANSPORTATION FUND	Special Revenue Commonwealth Transportation Fund - This fund provides funding of specified transportation projects throughout the Commonwealth. Deposits into this fund include (1) additional revenues attributable to the Virginia Fuels Tax Act; (2) Transportation Trust Fund and Highway Maintenance Operating Fund revenues above the amount currently forecast and programmed; (3) beginning July 1, 2002, one-third of insurance license tax revenues; and (4) any other appropriations. Distribution of its funds include (1) any projects designated by the CTB; (2) payment to any authority, locality, commission or other entity; and (3) to support, secure, or leverage financing projects approved by the CTB. Per 33.1-23.03:6 A3, this fund is part of the Transportation Trust Fund.			33.1-23.03.8 A3		
501	501	DEPARTMENT OF TRANSPORTATION	0474	COMMONWEALTH PORT FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.			33.1-23.03:2		
501	501	DEPARTMENT OF TRANSPORTATION	0475	COMMONWEALTH AIRPORT FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.			33.1-23.03:2		
501	501	DEPARTMENT OF TRANSPORTATION	0476	TOLL FACILITIES REVOLVING FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.			Code of Virginia 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0477	COMMONWEALTH MASS TRANSIT FUND	Special Revenue Commonwealth Transportation Fund - This fund is considered part of the Transportation Trust Fund.			§33.1-23.03:2		
501	501	DEPARTMENT OF TRANSPORTATION	0486	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Special Revenue Commonwealth Transportation Fund - Accounts for recyclable material sales.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0488	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Special Revenue Commonwealth Transportation Fund - Accounts for sale of surplus supplies and equipment.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0600	INTERNAL SERVICE	No year end balance					
501	501	DEPARTMENT OF TRANSPORTATION	0700	TRUST AND AGENCY	Used to account for money received and held by VDOT in capacity of Trustee, Custodian or Agency for Individuals, Government and Non-Public entities .			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0719	COMMWLTH TRANS CAPITAL PROJECTS BOND ACT	This fund only contains budgetary activity.					
501	501	DEPARTMENT OF TRANSPORTATION	0758	U. S. ROUTE 58 CORRIDOR DEVELOPMENT PROG	U. S. Route 58 Corridor Development Program. Special Revenue Commonwealth Transportation Fund and Debt Service Fund - GLA 540 is related to deposits held from contractors until successful project completion, and should be classified as an Agency Fund. The agency fund activity is included in the Guarantee Deposits Agency Fund financial statement template submission.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0760	NORTHERN VIRGINIA TRANSPORTATION DISTRIC	Special Revenue Commonwealth Transportation Funds and debt service funds. Northern Virginia Transportation District Program			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0761	TRANSPORTATION IMPROVEMENT SET-ASIDE FUN	Special Revenue Commonwealth Transportation Funds and debt service funds. Transportation Set Aside Program			Code of Virginia § 33.1		

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501	501	DEPARTMENT OF TRANSPORTATION	0775	ROUTE 28 FUND	Special Revenue Commonwealth Transportation Fund and Debt Service Fund - Expenditures of Fund net assets are restricted to finance Rt. 28 project costs including construction and debt service pursuant to the provisions of enabling state legislation, Board resolutions, and master and supplemental agreements of trust.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0782	COLEMAN BRIDGE FUND	Special Revenue Commonwealth Transportation Funds and debt service funds - Expenditures of Fund net assets are restricted to finance Coleman Bridge costs including operations and debt service pursuant to the provisions of enabling state legislation, Board resolutions, and master and supplemental agreements of trust.			Code of Virginia 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0784	ROUTE 168 SOUTH IMPROVEMENT FUND	Special Revenue Commonwealth Transportation Fund - Fund resources specifically appropriated by General Assembly for the construction of Route 168 South, Chesapeake Expressway.			Code of Virginia 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0785	ELIZABETH RIVER TOLL FACILITY	Special Revenue Commonwealth Transportation Fund. Elizabeth River Tunnel Program			1978 Acts of Assembly, Chapter 33, Paragraph 2.		
501	501	DEPARTMENT OF TRANSPORTATION	0794	VA FEDERAL HIGHWAY REIMBURSEMENT ANTICPA	Special Revenue Commonwealth Transportation Funds and debt service funds - FRANS are not deemed to constitute a debt of the Commonwealth of Virginia or a pledge of the full faith and credit of the Commonwealth, but such obligations shall be payable solely, subject to appropriation by the General Assembly, (1) first from any federal highway reimbursements and any other federal highway assistance received from time to time by the Commonwealth, (2) then from the TTF, and (3) from such other funds as designated by the General Assembly.			Code of Virginia § 33.1-269		
501	501	DEPARTMENT OF TRANSPORTATION	0800	DEBT SERVICE	No year end balance					
501	501	DEPARTMENT OF TRANSPORTATION	0806	DULLES TOLL ROAD FACILITIES	Special Revenue Commonwealth Transportation Fund and Debt Service Fund - Expenditures of Fund net assets are restricted to finance Hirst-Brault Expressway costs including operations and debt service pursuant to the provisions of enabling state legislation, Board resolutions, and master and supplemental agreements of trust.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0807	POWHITE PARKWAY EXTENSION	Special Revenue Commonwealth Transportation Fund and Debt Service Fund. Powhite Parkway Extension.			Code of Virginia § 33.1		
501	501	DEPARTMENT OF TRANSPORTATION	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
501	501	DEPARTMENT OF TRANSPORTATION	1000	FEDERAL TRUST	Enterprise activity included on the ABC enterprise fund financial statement template submission			Federal		
501	501	DEPARTMENT OF TRANSPORTATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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501	501	DEPARTMENT OF TRANSPORTATION	Off-CARS	Pocahontas Parkway Association	Accounts for the Route 895 Connector Project. The Association is a blended component unit of the Department of Transportation. On June 29, 2006, Transurban (895) LLC (Transurban) purchased the assets of the Pocahontas Parkway A, primarily the rights and obligations to manage, operate, maintain and collect tolls on the Pocahontas Parkway for a period of 99 years.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0100	GENERAL	General Fund Activity			General		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0200	SPECIAL	This revenue is collected from localities to assist in purchasing vehicles. The locality has an ownership interest in the vehicles purchased.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0400	COMMONWEALTH TRANSPORTATION	Funds are generated from various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.			Sections § 33.1-23.03:1 through § 33.1-23.1B, § 33.1-221.1:3, § 58.1-638 and § 58.1-815-1		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0401	HIGHWAY FEDERAL	This fund accounts for federal special revenue Commonwealth transportation funds.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0410	HIGHWAY MAINTENANCE AND OPERATING FUND	Accounts for various taxes and civil penalties. Funds are used for highway maintenance and administrative costs.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0426	SPECIAL	Relates to the Rail Enhancement Fund, a nonreverting fund consisting of dedications set forth in the appropriations act.			Code of VA § 33.1-221.1:1.1		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0431	SHORTLINE RAILWAY PRESERVATION & DEVELOPMENT	In accordance with section § 33.1-221.1:1.2 of the Code of VA, this fund relates to the Shortline Railway Preservation and Development Fund. These funds are used by the Department of Rail and Public Transportation to administer a Shortline Railway Preservation and Development Program.			§33.1-221.1:1.2		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section § 3-1.03B,C of Chapter 1073		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0472	HIGHWAY CONSTRUCTION FUND	This fund is considered part of the Transportation Trust Fund.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0473	PRIORITY TRANSPORTATION FUND	This fund provides funding of specified transportation projects throughout the Commonwealth. Deposits into this fund include (1) additional revenues attributable to the Virginia Fuels Tax Act; (2) Transportation Trust Fund and Highway Maintenance Operating Fund revenues above the amount currently forecast and programmed; (3) beginning July 1, 2002, one-third of insurance license tax revenues; and (4) any other appropriations. Distribution of its funds include (1) any projects designated by the CTB; (2) payment to any authority, locality, commission or other entity; and (3) to support, secure, or leverage financing projects approved by the CTB. Per the Code of Virginia, this fund is part of the Transportation Trust Fund.			§ 33.1-23.03:8 A3		Page 101 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0477	COMMONWEALTH MASS TRANSIT FUND	This fund is considered part of the Transportation Trust Fund.			§33.1-23.03.2		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0478	COMMONWEALTH TRANSIT CAPITAL FUND	Part of the Commonwealth Mass Transit Fund. Receives funds from appropriations from the General Assembly and of all donations, gifts, bequests, grants, endowments, and other moneys given to it. Revenues are used to support capital expenditures involving the establishment, improvement, or expansion of public transportation services through specific projects approved by the Commonwealth Transportation Board. Projects financed by the fund shall receive local, regional or private funding for at least twenty percent of the nonfederal share of the total project cost. Considered part of the TTF since it is a component of the Mass Transit Fund.			§58.1-638A4g		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0760	NORTHERN VIRGINIA TRANSPORTATION DISTRICT	Special Revenue Commonwealth Transportation Fund			§58.1-815.1		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0794	VA FEDERAL HIGHWAY REIMBURSEMENT ANTICIPATION	FRANS are not deemed to constitute a debt of the Commonwealth of Virginia or a pledge of the full faith and credit of the Commonwealth, but such obligations shall be payable solely, subject to appropriation by the General Assembly, (1) first from any federal highway reimbursements and any other federal highway assistance received from time to time by the Commonwealth, (2) then from the TTF, and (3) from such other funds as designated by the General Assembly.			§33.1-269		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0806	DULLES TOLL ROAD FACILITIES	Commonwealth Transportation Special Revenue Fund					
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	0901	RAILWAY PRESERVATION AND DEVELOPMENT FUND	This fund accounts for revenue transferred from the Commonwealth Transportation Fund that is used to acquire, lease, improve, or assist other appropriate entities for passenger and freight railways.			Code Section § 33.1-221.1		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	1000	FEDERAL TRUST	Special Revenue Commonwealth Transportation Fund - Federal - Federal pass through match for Job Access Commuter Program			Federal		
505	505	DEPT OF RAIL AND PUBLIC TRANSPORTATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
601	601	DEPARTMENT OF HEALTH	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
601	601	DEPARTMENT OF HEALTH	0100	GENERAL	General Fund Activity			General		
601	601	DEPARTMENT OF HEALTH	0200	SPECIAL	This fund accounts for fees collected in various activities across VDH to include Vital Records, Health Statistics, Child Development Services, Children's Specialty Services, Restaurant Permits, etc.					

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601	601	DEPARTMENT OF HEALTH	0202	LOCAL HEALTH DIST - ADDITIONAL REVENUE	Accounts for funds received from local health departments. Funds are not matched with state funds. The funds are used by local health departments to support activities as directed by the locality's Board/City Council.					
601	601	DEPARTMENT OF HEALTH	0203	BEDDING AND UPHOLSTERY SANITATION	Accounts for the license and inspection of bedding and upholstered furniture manufactured in Virginia.			Section § 32.1-218		
601	601	DEPARTMENT OF HEALTH	0204	LOCAL HEALTH DISTRICT MATCHING REVENUE F	The Local Health Departments operate under a cooperative agreement between VDH and the local government. Local health operations are funded, in accordance with the terms of this agreement, with state funds, local match and fee for services. This fund is used to account for the local match in accordance with the terms of the cooperative agreement. Unspent funds are returnable to the local government.					
601	601	DEPARTMENT OF HEALTH	0205	LOCAL HEALTH DISTRICT SERVICE FEE FUND	The Local Health Departments operate under a cooperative agreement between VDH and the local government. Local health operations are funded, in accordance with the terms of this agreement, with state funds, local match and fee for services. This fund is used to account for the fees collected from clients for services provided at the local health department.					
601	601	DEPARTMENT OF HEALTH	0206	ANATOMICAL SERVICES-BODIES	Accounts for the collecting, processing, storing, and sale of cadavers to be used for teaching in state medical schools.			Section § 32.1-299.C		
601	601	DEPARTMENT OF HEALTH	0211	PRIVATE GRANT AND CONTRACT REVENUE	Accounts for funds received from private organizations through grants and contracts. Funds are expended in support of grant/contract activities as outlined in the grant/contract agreement.					
601	601	DEPARTMENT OF HEALTH	0213	SPECIAL EMERGENCY MEDICAL SERVICE	This fund accounts for a portion of the vehicle registration fees collected at DMV. Funds are transferred to the Department of Health to provide funding to support EMS training, EMS system development, and improvements to emergency preparedness and response; support the operations of the VA Department of Emergency Medical Services; support the VA Association of Volunteer Rescue Squads for the purposes of volunteer recruitment, retention, and training; and 25% of the amount transferred from DMV to VDH are returned to the locality where the vehicle is registered to fund training of volunteer or salaried EMS personnel of a non-profit EMS agency and for the purchase of necessary equipment and supplies for use in the locality for licensed non-profit emergency medical and rescue services.			Section 46.2-694.13		
601	601	DEPARTMENT OF HEALTH	0215	AUTOMATION OF THE VITAL RECORDS VAULT	This fund accounts for a portion of the fee charged for a certified copy of a vital record (birth, marriage or death certificates) or a search for such records. The funds are to be used for the purpose of fully automating the system of vital records.			Section § 32.1-273.1		

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601	601	DEPARTMENT OF HEALTH	0217	ONSITE SEWAGE INDEMNIFICATION FUND	Accounts for a portion of the fees charged for filing an application for an onsite sewage disposal system. These funds are used to assist any Virginia real property owner holding a valid septic tank permit when such system fails within three years of construction from the negligence of the Dept of Health.			Section § 32.1-164.1:01		
601	601	DEPARTMENT OF HEALTH	0226	CHILD RESTRAINT DEVICE PENALTIES	Accounts for the civil penalties collected for violations of the Child Restraint Device Law. Funds are used to provide restraint devices to applicants who are can't afford to purchase them.			Sections § 46.2-1097 & § 46.2-1098		
601	601	DEPARTMENT OF HEALTH	0248	WATERWORKS TECHNICAL ASSISTANCE FUND	Accounts for fees paid by owners of waterworks and interest earned. Funds are used for operator certification training, engineering evaluation, sample collection for laboratory analysis and educational seminars.			Section § 32.1-171.1B		
601	601	DEPARTMENT OF HEALTH	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
601	601	DEPARTMENT OF HEALTH	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
601	601	DEPARTMENT OF HEALTH	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
601	601	DEPARTMENT OF HEALTH	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
601	601	DEPARTMENT OF HEALTH	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
601	601	DEPARTMENT OF HEALTH	0600	INTERNAL SERVICE	Coding error to be corrected					
601	601	DEPARTMENT OF HEALTH	0900	DEDICATED SPECIAL REVENUE	This fund accounts for the fee that is assessed to health care providers that submit patient level data on inpatients. This data is collected for the purpose of reviewing the efficiency and productivity of health care providers. VDH has a contract with the Virginia Health Institute (VHI), a non-profit organization, for compiling, storing, & making available to consumers the data submitted by health maintenance organizations. The fees are collected and deposited into this fund by VHI. VDH remits a majority of the fees to VHI for their services. In addition, this fund is also used to account for the funds transferred to VDH from the Department of Health Professions for medical scholarship and loan repayments for physicians who commit to practice in underserved areas of the Commonwealth.			Section 32.1-276.8 & Section 32.1-122.6		
601	601	DEPARTMENT OF HEALTH	0901	DONATIONS - LOCAL HEALTH DEPARTMENTS	Accounts for grants, bequests or donations from private persons to support projects under the auspices of the Virginia Health Care Foundation or other preventive or primary health care projects and interest earned on monies in the fund.			Section § 32.1-34.1		
601	601	DEPARTMENT OF HEALTH	0902	TRAUMA CENTER FUND	This fund accounts for fines collected from individuals convicted of violations of Sections 18.2-36.1, 18.2-51.4, 18.2-266, 18.2-266.1 or 46.2-34.1.24 who has been convicted within 10 years of the current of offense. These funds are awarded to qualifying trauma centers for the purpose of defraying the costs of providing emergency medical care to victims of automobile accidents attributable to alcohol or drug use. The fund is nonreverting.			Section § 18.2-270.01		

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601	601	DEPARTMENT OF HEALTH	0905	VIRGINIA TRANSPLANT COUNCIL EDUCATION FU	This fund consists of gifts, grants or donations from public or private sources, moneys appropriated by the General Assembly to support the Transplant Council's education and information programs and interest earned on monies in the fund.			Section § 32.1-297.1		
601	601	DEPARTMENT OF HEALTH	0908	POLLUTANT DISCHARGE ELIMINATION SYSTEM P	Fund receives monies for permits to spread bio-solids (\$2.50 per ton). The monies are returned to localities that have adopted the ordinances for bio-solids. The localities will need to send bills for monitoring and testing of the bio-solids.			Section § 62.1-44.193		
601	601	DEPARTMENT OF HEALTH	0910	VIRGINIA RESCUE SQUADS ASSISTANCE FUND	This fund accounts for monies appropriated by the General Assembly for the purpose of providing financial assistance to rescue squads and other emergency medical services organizations in the Commonwealth, providing training for emergency medical service personnel and purchasing equipment needed by such rescue squads and organizations. In addition, this fund also includes any interest earned.			Code of Virginia Section 32.1-111.12		
601	601	DEPARTMENT OF HEALTH	0922	WATER SUPPLY ASSISTANCE GRANT FUND	This fund accounts for all funds appropriated as matching funds for moneys available through the federal Safe Drinking Water Act, all penalties and charges collected under Code of Virginia Section 32.1-27, 32.1-175.01 and 32.1-176, all other funds from public or private sources directed to the fund and interest earned on moneys in the fund.			Section § 32.1-171.2		
601	601	DEPARTMENT OF HEALTH	0925	WIC FOOD PROGRAM - INFANT FORMULA REBATE	This fund accounts for federal funds from the food component of the WIC grant (CFDA 10.557) and interest earned on the fund.			Federal Regs		
601	601	DEPARTMENT OF HEALTH	0932	NURSING SCHOLARSHIP & LOAN REPAYMENT FD	Revenues are loan repayments and interest earned on moneys in the fund; expenditures are loans to qualified nursing students.			Sections § 32.1-122.6:01, § 32.1-122.6:04 & § 54.1-301.1.2		
601	601	DEPARTMENT OF HEALTH	0934	MEDICAL & PA SCHOLARSHIP & LOAN REPAYMENT	Revenues are loan repayments and interest earned on moneys in the fund; expenditures are loans to qualified medical students.			Sections 32.1-122.6, 32.1-122.6:03, & 32.1-122.6:1		
601	601	DEPARTMENT OF HEALTH	0936	NURSE PRACTITIONER SCHOLARSHIP & LOAN RE	Revenues are loan repayments and interest earned on moneys in the fund; expenditures are loans to qualified nurse practitioner students.			Sections § 32.1-122.6:02		
601	601	DEPARTMENT OF HEALTH	0938	DENTAL SCHOLARSHIP & LOAN REPAYMENT FD	Revenues are loan repayments and interest earned on moneys in fund; expenditures are loans to dental students.			Sections § 32.1-122.9, § 32.1-122.9:01 & § 32.1-122.10		
601	601	DEPARTMENT OF HEALTH	0945	SAFE DRINKING WATER STATE REVOLVING FUND	This fund accounts for federal funds received from the Safe Drinking Water State Revolving Loan Fund grant (CFDA 66.468) and interest earned on moneys in the fund; also reference Federal Safe Drinking Water Act, Section 1452			Federal Regs		
601	601	DEPARTMENT OF HEALTH	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
601	601	DEPARTMENT OF HEALTH	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0100	GENERAL	General Fund Activity			General		

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0200	SPECIAL	Temporary holding account for funds received by DMAS that can not be immediately identified. Funds are re-classified to the correct fund and coding once they have been properly identified					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0204	STATE/LOCAL HOSPITALIZATION (SLH) PROGRAM	Accounts for payments from localities and the state for indigent health care. Funds are used to make payments to hospitals for medical expenses of indigent people.			Code of Virginia, Section § 32.1 -342-347		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0210	NURSING FACILITY SANCTIONS-CIVIL MONEY P	Accounts for civil money penalties levied against and collected from Medicaid nursing facilities. Funds must be applied to the protection of the health or property of residents of facilities that the State finds noncompliant.			Code of Virginia, Section § 32.1 -353.3		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0220	MEDICAID INTERGOVERNMENTAL TRANSFER FUND	Medicaid Intergovernmental Transfer fund - Administrative expenses are paid out of this fund and the remainder is transferred to the general fund.					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0242	INDIGENT HEALTH CARE	Accounts for appropriations from the Commonwealth and contributions from hospitals for charity care.			Code of Virginia, Section § 32.1 -332-341		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0245	FAMIS DONATIONS - EDUCATION AND OUTREACH	This fund accounts for donations for education and outreach concerning the FAMIS program.			Code of Virginia, Section § 32.1 -351G		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0700	TRUST AND AGENCY	Fund not used in FY 2007. (This fund was set up by DPB but was not utilized by DMAS during the fiscal year. Per DPB, the fund was established as a trust fund to capture potential new revenue streams in future years.)					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0711	CMSIP CONCENTRATION ACCOUNT	This fund accounts for the FAMIS concentration account. This activity is not included in the CAFR.			Code of Virginia, Section § 32.1 -351-351.2		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0772	MEDICAID CONCENTRATION TRUST FUND	This fund accounts for the MEDICAID Concentration Trust Fund. This activity is not reported in the CAFR.					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0900	DEDICATED SPECIAL REVENUE	No year end balance					
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0903	VA CHILDREN'S MEDICAL SECURITY INSURANCE	Accounts for premium differential, employer contributions received by DMAS, grants, donations, and gifts. Funds are used to provide primary and preventive care to certain individuals up to the age of 18 that are members of indigent families.			Code of Virginia, Section § 32.1 -351-353		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0910	UNINSURED MEDICAL CATASTROPHE FUND	Accounts for funds used for the purpose of providing a source of payment for medical treatment of uninsured medical catastrophes. An uninsured medical catastrophe shall include a life-threatening illness or injury requiring specialized medical treatment, hospitalization, or both.			Code of Virginia, Section § 32.1 -324.3		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	0949	VIRGINIA HEALTH CARE FUND	This fund is used to supplement the general fund for provision of health care services including state match for payment of Medicaid claims. Revenues are made up of tobacco settlement funds and recoveries of prior year expenditures in the Medicaid program.			Code of Virginia, Section § 32.1 -366		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
602	602	DEPT OF MEDICAL ASSISTANCE SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	701	DEPT OF CORRECTIONS	0100	GENERAL	General Fund Activity			General		Page 106 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
701	701	DEPT OF CORRECTIONS	0200	SPECIAL	This fund accounts for miscellaneous operational activity. GLA 348 accounts for LGIP which is included in the DOC Commissary financial statement template submission.					
701	701	DEPT OF CORRECTIONS	0232	CORRECTIONS CONSTRUCTION UNIT SPECIAL OP	This is the Corrections Construction Unit Special Operating Fund, to reflect activities of contracts between the Corrections Construction Unit and (i) institutions within Corrections for work not related to a capital project and (ii) agencies without the Corrections for work performed for those agencies.			2004 Acts of Assembly, Chapter 4 approved June 25, 2004, item 410, D		
701	701	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	701	DEPT OF CORRECTIONS	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	701	DEPT OF CORRECTIONS	0257	OVERHEAD AND WARRANTY ACCOUNT FUND	Accounts for amounts paid by various contractors and vendors for overall administrative overhead on construction contracts. Funds are used to support capital projects within the department.					
701	701	DEPT OF CORRECTIONS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	701	DEPT OF CORRECTIONS	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV § 56-575.4		
701	701	DEPT OF CORRECTIONS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	701	DEPT OF CORRECTIONS	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
701	701	DEPT OF CORRECTIONS	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.					
701	701	DEPT OF CORRECTIONS	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	Relates to the Virginia Crime Victim-Witness Fund, a special non-reverting fund, administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under the Code of Virginia. A portion of the sum collected shall be deposited into the state treasury to the credit of this Fund. The Fund shall be distributed according to grant procedures adopted pursuant to the Code and shall be established on the books of the Comptroller.			§ 19.2-11.1; §§ 16.1-69.48:1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9; § 9.1-104		
701	701	DEPT OF CORRECTIONS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	701	DEPT OF CORRECTIONS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	701	DEPT OF CORRECTIONS	Off-CARS	Commissary Fund	Accounts for the commissary activity.					
701	701	DEPT OF CORRECTIONS	Off-CARS	Inmate Trust Fund	The Inmate/Ward Trust Fund accounts for the savings of inmates and wards of the Department of Corrections and the Department of Juvenile Justice. These amounts are not recorded on CARS.					

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701	709	POWHATAN CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	709	POWHATAN CORRECTIONAL CENTER	0200	SPECIAL	This fund accounts for operational activity.					
701	709	POWHATAN CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	709	POWHATAN CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	709	POWHATAN CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	709	POWHATAN CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	709	POWHATAN CORRECTIONAL CENTER	0600	INTERNAL SERVICE	No year end balance					
701	709	POWHATAN CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	716	VIRGINIA CORRECTIONAL CENTER FOR WOMEN	0100	GENERAL	General Fund Activity			General		
701	716	VIRGINIA CORRECTIONAL CENTER FOR WOMEN	0200	SPECIAL	This fund accounts for operational activity.					
701	716	VIRGINIA CORRECTIONAL CENTER FOR WOMEN	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	716	VIRGINIA CORRECTIONAL CENTER FOR WOMEN	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	716	VIRGINIA CORRECTIONAL CENTER FOR WOMEN	0600	INTERNAL SERVICE	No year end balance					
701	716	VIRGINIA CORRECTIONAL CENTER FOR WOMEN	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	717	SOUTHAMPTON CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	717	SOUTHAMPTON CORRECTIONAL CENTER	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	717	SOUTHAMPTON CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	717	SOUTHAMPTON CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	717	SOUTHAMPTON CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	717	SOUTHAMPTON CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	717	SOUTHAMPTON CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	718	BLAND CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	718	BLAND CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	718	BLAND CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	718	BLAND CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	719	JAMES RIVER CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	719	JAMES RIVER CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	719	JAMES RIVER CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	719	JAMES RIVER CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	719	JAMES RIVER CORRECTIONAL CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	719	JAMES RIVER CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	721	POWHATAN RECEPTE & CLASSIFICATN CENTER	0100	GENERAL	General Fund Activity			General		
701	721	POWHATAN RECEPTE & CLASSIFICATN CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	721	POWHATAN RECEPTE & CLASSIFICATN CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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701	730	BRUNSWICK CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	730	BRUNSWICK CORRECTIONAL CENTER	0200	SPECIAL	No year end balance					
701	730	BRUNSWICK CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	730	BRUNSWICK CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	730	BRUNSWICK CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	730	BRUNSWICK CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	730	BRUNSWICK CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	730	BRUNSWICK CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	731	STAUNTON CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	733	SUSSEX I STATE PRISON	0100	GENERAL	General Fund Activity			General		
701	733	SUSSEX I STATE PRISON	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	733	SUSSEX I STATE PRISON	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	733	SUSSEX I STATE PRISON	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	733	SUSSEX I STATE PRISON	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	734	SUSSEX II STATE PRISON	0100	GENERAL	General Fund Activity			General		
701	734	SUSSEX II STATE PRISON	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	734	SUSSEX II STATE PRISON	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	734	SUSSEX II STATE PRISON	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	734	SUSSEX II STATE PRISON	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	735	WALLENS RIDGE STATE PRISON	0100	GENERAL	General Fund Activity			General		
701	735	WALLENS RIDGE STATE PRISON	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	735	WALLENS RIDGE STATE PRISON	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	735	WALLENS RIDGE STATE PRISON	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	735	WALLENS RIDGE STATE PRISON	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	735	WALLENS RIDGE STATE PRISON	0600	INTERNAL SERVICE	No year end balance					
701	735	WALLENS RIDGE STATE PRISON	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	737	ST BRIDES CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	737	ST BRIDES CORRECTIONAL CENTER	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	737	ST BRIDES CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	737	ST BRIDES CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	737	ST BRIDES CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	737	ST BRIDES CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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701	741	RED ONION STATE PRISON	0100	GENERAL	General Fund Activity			General		
701	741	RED ONION STATE PRISON	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	741	RED ONION STATE PRISON	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	741	RED ONION STATE PRISON	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	741	RED ONION STATE PRISON	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	741	RED ONION STATE PRISON	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	742	CORRECTIONS-EMPLOYEE RELATNS & TRAINING	0100	GENERAL	General Fund Activity			General		
701	742	CORRECTIONS-EMPLOYEE RELATNS & TRAINING	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	742	CORRECTIONS-EMPLOYEE RELATNS & TRAINING	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	743	FLUVANNA WOMEN'S CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	744	MECKLENBURG CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	744	MECKLENBURG CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	744	MECKLENBURG CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	744	MECKLENBURG CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	744	MECKLENBURG CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	744	MECKLENBURG CORRECTIONAL CENTER	0600	INTERNAL SERVICE	No year end balance					
701	744	MECKLENBURG CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	745	NOTTOWAY CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	745	NOTTOWAY CORRECTIONAL CENTER	0200	SPECIAL	This fund accounts for operational activity.					
701	745	NOTTOWAY CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	745	NOTTOWAY CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	745	NOTTOWAY CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	747	MARION CORRECTION TREATMENT CENTER	0100	GENERAL	General Fund Activity			General		
701	747	MARION CORRECTION TREATMENT CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	749	BUCKINGHAM CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	749	BUCKINGHAM CORRECTIONAL CENTER	0200	SPECIAL	This fund accounts for operational activity.					
701	749	BUCKINGHAM CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	749	BUCKINGHAM CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	749	BUCKINGHAM CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	749	BUCKINGHAM CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	749	BUCKINGHAM CORRECTIONAL CENTER	0600	INTERNAL SERVICE	Coding error to be corrected					
701	749	BUCKINGHAM CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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701	752	DEEP MEADOW CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	752	DEEP MEADOW CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	752	DEEP MEADOW CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	752	DEEP MEADOW CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	752	DEEP MEADOW CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	753	DEERFIELD CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	753	DEERFIELD CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	753	DEERFIELD CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	753	DEERFIELD CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	753	DEERFIELD CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	754	AUGUSTA CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	754	AUGUSTA CORRECTIONAL CENTER	0200	SPECIAL	This fund accounts for operational activity.					
701	754	AUGUSTA CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	754	AUGUSTA CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	754	AUGUSTA CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	754	AUGUSTA CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	754	AUGUSTA CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0100	GENERAL	General Fund Activity			General		
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0200	SPECIAL	This fund accounts for operational activity.					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	No year end balance					
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	756	CORRECTIONS - DIVISION OF INSTITUTIONS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	0100	GENERAL	General Fund Activity			General		
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	0200	SPECIAL	This fund is used in an operational capacity.					
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	757	WESTERN REGION CORRECTIONAL FIELD UNITS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0100	GENERAL	General Fund Activity			General		

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701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0200	SPECIAL	This fund accounts for operational activity.					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	760	CENTRAL REGION CORRECTIONAL FIELD UNITS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	0100	GENERAL	General Fund Activity			General		
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	0200	SPECIAL	This fund accounts for operational activity.					
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	761	EASTERN REGION CORRECTIONAL FIELD UNITS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	766	VIRGINIA PAROLE BOARD	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
701	766	VIRGINIA PAROLE BOARD	0100	GENERAL	General Fund Activity			General		
701	766	VIRGINIA PAROLE BOARD	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	This fund is a special nonreverting fund to be administered by the Department of Criminal Justice Services to support victim and witness services that meet the minimum standards prescribed for such programs under § 19.2-11.1.			§ 19.2-11.1. A portion of the sum collected pursuant to §§ 16.1-69.48-1, 17.1-275.1, 17.1-275.2, 17.1-275.3, 17.1-275.4, 17.1-275.7, 17.1-275.8, and 17.1-275.9.		
701	767	DIVISION OF COMMUNITY CORRECTIONS	0100	GENERAL	General Fund Activity			General		
701	767	DIVISION OF COMMUNITY CORRECTIONS	0200	SPECIAL	This fund accounts for operational activity.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0205	PROBATION & PAROLE OFFICERS FUND	This fund accounts for reimbursements provided by cities and counties. Currently only two counties help reimburse this fund: Arlington and Alexandria. Money is used to increase state probation and parole officer's salaries in these counties.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0600	INTERNAL SERVICE	No year end balance					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0930	VIRGINIA CRIME VICTIM - WITNESS FUND	No year end balance					
701	767	DIVISION OF COMMUNITY CORRECTIONS	0953	DRUG OFFENDER ACCESS FUND	Accounts for moneys received from fees imposed on certain drug offense convictions. Funds are used to implement and operate the offender substance abuse screening and assessment program.			§18.2-251.02		Page 112 of 130

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
701	767	DIVISION OF COMMUNITY CORRECTIONS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	767	DIVISION OF COMMUNITY CORRECTIONS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	768	KEEN MOUNTAIN CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	768	KEEN MOUNTAIN CORRECTIONAL CENTER	0200	SPECIAL	This fund is used for general agency operations.					
701	768	KEEN MOUNTAIN CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	768	KEEN MOUNTAIN CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	768	KEEN MOUNTAIN CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	768	KEEN MOUNTAIN CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	769	GREENSVILLE CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	769	GREENSVILLE CORRECTIONAL CENTER	0200	SPECIAL	This fund accounts for operational activity.					
701	769	GREENSVILLE CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	769	GREENSVILLE CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	769	GREENSVILLE CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	769	GREENSVILLE CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	769	GREENSVILLE CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	769	GREENSVILLE CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	770	DILLWYN CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	770	DILLWYN CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	770	DILLWYN CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	770	DILLWYN CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	770	DILLWYN CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	770	DILLWYN CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	771	INDIAN CREEK CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	771	INDIAN CREEK CORRECTIONAL CENTER	0200	SPECIAL	No year end balance					
701	771	INDIAN CREEK CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	771	INDIAN CREEK CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	771	INDIAN CREEK CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	771	INDIAN CREEK CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	771	INDIAN CREEK CORRECTIONAL CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	771	INDIAN CREEK CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	772	HAYNESVILLE CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	772	HAYNESVILLE CORRECTIONAL CENTER	0200	SPECIAL	Coding error to be corrected					
701	772	HAYNESVILLE CORRECTIONAL CENTER	0246	DISASTER RECOVERY FUND	This fund accounts for reimbursements from hurican Ernesto.					
701	772	HAYNESVILLE CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	772	HAYNESVILLE CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					

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701	772	HAYNESVILLE CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	772	HAYNESVILLE CORRECTIONAL CENTER	0600	INTERNAL SERVICE	Coding error to be corrected					
701	772	HAYNESVILLE CORRECTIONAL CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	772	HAYNESVILLE CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	773	COFFEEWOOD CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	773	COFFEEWOOD CORRECTIONAL CENTER	0200	SPECIAL	Operating fund					
701	773	COFFEEWOOD CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	773	COFFEEWOOD CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	773	COFFEEWOOD CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	773	COFFEEWOOD CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	773	COFFEEWOOD CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	774	LUNENBURG CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	774	LUNENBURG CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	774	LUNENBURG CORRECTIONAL CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	774	LUNENBURG CORRECTIONAL CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	774	LUNENBURG CORRECTIONAL CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	774	LUNENBURG CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	775	POCAHONTAS STATE CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	775	POCAHONTAS STATE CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	776	GREEN ROCK CORRECTIONAL CENTER	0100	GENERAL	General Fund Activity			General		
701	776	GREEN ROCK CORRECTIONAL CENTER	0200	SPECIAL	Coding error to be corrected					
701	776	GREEN ROCK CORRECTIONAL CENTER	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	776	GREEN ROCK CORRECTIONAL CENTER	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	776	GREEN ROCK CORRECTIONAL CENTER	0600	INTERNAL SERVICE	Result of Keying Error-Fund Not Used					
701	776	GREEN ROCK CORRECTIONAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0100	GENERAL	General Fund Activity			General		
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0200	SPECIAL	This fund accounts for operational activity.					
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0230	CORRECTIONS SPECIAL RESERVE FUND	Accounts for funds appropriated by the general assembly. Funds are used to provide for the operations of those facilities where offenders are maintained. These funds are supposed to offset the increases in the prison population due to longer sentences and/or new legislation.			§ 30-19.1:4.		
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					

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701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	795	DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0100	GENERAL	General Fund Activity			General		
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0200	SPECIAL	This fund accounts for operational activity.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0205	REIMBURSEMENT FUND	This fund accounts for reimbursements provided by cities and counties. Currently only two counties help reimburse this fund: Arlington and Alexandria. Funds are used to increase state probation and parole officer's salaries in these counties.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0230	DED IMPACT FUNDS	This fund relates to DED impact funds that will be transferred from agy 795 fund 0230 to capital construction for the James River Waste .			\$ 30-19.1:4.		
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0240	VIRGINIA PUBLIC SAFETY FUND	Accounts for appropriations from general assembly. Use of funds varies from year to year, but funds are primarily used to purchase equipment.					
701	799	DEPARTMENT OF CORRECTIONS-CENTRAL ACTIVITIES	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0255	CONTRACT PRISONERS SPECIAL REVENUE FUND	Accounts for fees paid by other states and the federal government for DOC housing out-of-state inmates. Funds are used to support the facilities.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0257	OVERHEAD AND WARRANTY ACCOUNT FUND	Accounts for amounts paid by various contractors and vendors for overall administrative overhead on construction contracts. Funds are used to support capital projects within the department.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0284	RECYCLABLE MATERIAL SALES-GEN-NON-HIGH E	Accounts for recyclable material sales.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0700	TRUST AND AGENCY	This fund accounts for capital projects.					

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701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0800	DEBT SERVICE	CARS 08XX Debt Fund - Reported as Capital Projects in the CAFR					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0821	VPBA PROJECTS - INTEREST	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0900	DEDICATED SPECIAL REVENUE	Operating fund					
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	0953	DRUG OFFENDER ACCESS FUND	Accounts for moneys received from fees imposed on certain drug offense convictions. Funds are used to implement and operate the offender substance abuse screening and assessment program.			\$18.2-251.02		
701	799	DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0100	GENERAL	General Fund Activity			General		
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0200	SPECIAL	Internal Service Fund activity included on the VCE internal service fund financial statement template submission.					
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0271	STATE CENTRAL GARAGE POOL VEHICLES	Internal Service Fund activity included on the VCE internal service fund financial statement template submission.					
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Internal Service Fund activity included on the VCE internal service fund financial statement template submission.					
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	0600	INTERNAL SERVICE	Internal Service Fund activity included on the VCE internal service fund financial statement template submission.					
711	711	VIRGINIA CORRECTIONAL ENTERPRISES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Internal Service Fund activity included on the VCE internal service fund financial statement template submission.					
720	703	CENTRAL STATE HOSPITAL	0100	GENERAL	General Fund Activity			General		
720	703	CENTRAL STATE HOSPITAL	0200	SPECIAL	This fund accounts for operational activity.					
720	703	CENTRAL STATE HOSPITAL	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	703	CENTRAL STATE HOSPITAL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	704	EASTERN STATE HOSPITAL	0100	GENERAL	General Fund Activity			General		
720	704	EASTERN STATE HOSPITAL	0200	SPECIAL	This fund accounts for operational activity.					
720	704	EASTERN STATE HOSPITAL	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
720	704	EASTERN STATE HOSPITAL	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	704	EASTERN STATE HOSPITAL	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	704	EASTERN STATE HOSPITAL	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	704	EASTERN STATE HOSPITAL	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	704	EASTERN STATE HOSPITAL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	0100	GENERAL	General Fund Activity			General		
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	0200	SPECIAL	This fund accounts for operational activity.					
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	705	SOUTHWESTERN VA MENTAL HEALTH INSTITUTE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	706	WESTERN STATE HOSPITAL	0100	GENERAL	General Fund Activity			General		
720	706	WESTERN STATE HOSPITAL	0200	SPECIAL	Operating fund					
720	706	WESTERN STATE HOSPITAL	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	706	WESTERN STATE HOSPITAL	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	706	WESTERN STATE HOSPITAL	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	706	WESTERN STATE HOSPITAL	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	706	WESTERN STATE HOSPITAL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	707	CENTRAL VIRGINIA TRAINING CENTER	0100	GENERAL	General Fund Activity			General		
720	707	CENTRAL VIRGINIA TRAINING CENTER	0200	SPECIAL	This fund accounts for operational activity.					
720	707	CENTRAL VIRGINIA TRAINING CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	707	CENTRAL VIRGINIA TRAINING CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	707	CENTRAL VIRGINIA TRAINING CENTER	0600	INTERNAL SERVICE	No year end balance					
720	707	CENTRAL VIRGINIA TRAINING CENTER	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
720	707	CENTRAL VIRGINIA TRAINING CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	708	COMMONWEALTH CTR FOR CHILDREN AND ADOLES	0100	GENERAL	General Fund Activity			General		
720	708	COMMONWEALTH CTR FOR CHILDREN AND ADOLES	0200	SPECIAL	This fund accounts for operational activity.					
720	708	COMMONWEALTH CTR FOR CHILDREN AND ADOLES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	708	COMMONWEALTH CTR FOR CHILDREN AND ADOLES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0100	GENERAL	General Fund Activity			General		

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720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0200	SPECIAL	This fund accounts for operational activity.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV § 56-575.4		
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0297	ASBESTOS CLAIMS TRUST FUND	Accounts for reimbursements to the general fund and to state agencies for the costs of asbestos removal.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.			Acts of the Assembly Chapter 1073, Item 550.A-D		
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	This fund only contains budgetary activity. This activity is not associated with the general fund or any special revenue funds. (General and Special Revenue funds have budgetary statements in the CAFR.)					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0821	VPBA PROJECTS - INTEREST	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	Off-CARS	Local Funds - Special Revenue	The majority of this fund accounts for donations that are used for a variety of purposes.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	Off-CARS	Canteen and Local Activity Fund - Enterprise	Accounts for the canteen store and work activity programs.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	Off-CARS	Endowment Permanent Fund	Accounts for endowments that are used for the welfare of mental health patients. Expenditures are restricted to the income earned on the endowments.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	Off-CARS	Patient Agency Fund	Accounts for the savings of patients in the Commonwealth's mental health facilities. These amounts are not recorded on CARS.					
720	720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	Off-CARS	Non-patient Agency Fund	Accounts for the savings of non-patients in the Commonwealth's mental health facilities. These amounts are not recorded on CARS.					
720	722	OFFICE OF THE INSPECTOR GENERAL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		

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720	722	OFFICE OF THE INSPECTOR GENERAL	0100	GENERAL	General Fund Activity			General		
720	722	OFFICE OF THE INSPECTOR GENERAL	0200	SPECIAL	These funds are used to support facility inspections.					
720	722	OFFICE OF THE INSPECTOR GENERAL	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	723	SOUTHEASTERN VIRGINIA TRAINING CENTER	0100	GENERAL	General Fund Activity			General		
720	723	SOUTHEASTERN VIRGINIA TRAINING CENTER	0200	SPECIAL	This fund accounts for operational activity.					
720	723	SOUTHEASTERN VIRGINIA TRAINING CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	723	SOUTHEASTERN VIRGINIA TRAINING CENTER	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	723	SOUTHEASTERN VIRGINIA TRAINING CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	723	SOUTHEASTERN VIRGINIA TRAINING CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	724	CATAWBA HOSPITAL	0100	GENERAL	General Fund Activity			General		
720	724	CATAWBA HOSPITAL	0200	SPECIAL	This fund accounts for operational activity.					
720	724	CATAWBA HOSPITAL	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	724	CATAWBA HOSPITAL	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	724	CATAWBA HOSPITAL	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	724	CATAWBA HOSPITAL	0500	ENTERPRISE	Coding error to be corrected					
720	724	CATAWBA HOSPITAL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	725	NORTHERN VIRGINIA TRAINING CENTER	0100	GENERAL	General Fund Activity			General		
720	725	NORTHERN VIRGINIA TRAINING CENTER	0200	SPECIAL	This fund accounts for operational activity.					
720	725	NORTHERN VIRGINIA TRAINING CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	725	NORTHERN VIRGINIA TRAINING CENTER	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	725	NORTHERN VIRGINIA TRAINING CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	725	NORTHERN VIRGINIA TRAINING CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	726	SOUTHSIDE VIRGINIA TRAINING CENTER	0100	GENERAL	General Fund Activity			General		
720	726	SOUTHSIDE VIRGINIA TRAINING CENTER	0200	SPECIAL	This fund accounts for operational activity.					
720	726	SOUTHSIDE VIRGINIA TRAINING CENTER	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	726	SOUTHSIDE VIRGINIA TRAINING CENTER	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	726	SOUTHSIDE VIRGINIA TRAINING CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	726	SOUTHSIDE VIRGINIA TRAINING CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	728	NORTHERN VA MENTAL HEALTH INSTITUTE	0100	GENERAL	General Fund Activity			General		
720	728	NORTHERN VA MENTAL HEALTH INSTITUTE	0200	SPECIAL	This fund accounts for operational activity.					
720	728	NORTHERN VA MENTAL HEALTH INSTITUTE	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	728	NORTHERN VA MENTAL HEALTH INSTITUTE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	729	PIEDMONT GERIATRIC HOSPITAL	0100	GENERAL	General Fund Activity			General		
720	729	PIEDMONT GERIATRIC HOSPITAL	0200	SPECIAL	This fund accounts for operational activity.					

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720	729	PIEDMONT GERIATRIC HOSPITAL	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
720	729	PIEDMONT GERIATRIC HOSPITAL	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	729	PIEDMONT GERIATRIC HOSPITAL	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	738	SOUTHWESTERN VIRGINIA TRAINING CENTER	0100	GENERAL	General Fund Activity			General		
720	738	SOUTHWESTERN VIRGINIA TRAINING CENTER	0200	SPECIAL	This fund accounts for operational activity.					
720	738	SOUTHWESTERN VIRGINIA TRAINING CENTER	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	738	SOUTHWESTERN VIRGINIA TRAINING CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	738	SOUTHWESTERN VIRGINIA TRAINING CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	0100	GENERAL	General Fund Activity			General		
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	0200	SPECIAL	This fund accounts for operational activity.					
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	739	SOUTHERN VA MENTAL HEALTH INSTITUTE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	748	HIRAM W DAVIS MEDICAL CENTER	0100	GENERAL	General Fund Activity			General		
720	748	HIRAM W DAVIS MEDICAL CENTER	0200	SPECIAL	This fund accounts for operational activity.					
720	748	HIRAM W DAVIS MEDICAL CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	748	HIRAM W DAVIS MEDICAL CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
720	790	DMHMRSAS - GRANTS TO LOCALITIES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
720	790	DMHMRSAS - GRANTS TO LOCALITIES	0100	GENERAL	General Fund Activity			General		
720	790	DMHMRSAS - GRANTS TO LOCALITIES	0200	SPECIAL	This fund accounts for operational activity.					
720	790	DMHMRSAS - GRANTS TO LOCALITIES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	792	MENTAL HEALTH TREATMENT CENTERS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
720	792	MENTAL HEALTH TREATMENT CENTERS	0100	GENERAL	General Fund Activity			General		
720	792	MENTAL HEALTH TREATMENT CENTERS	0200	SPECIAL	This fund is used for operational activity.					
720	792	MENTAL HEALTH TREATMENT CENTERS	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
720	792	MENTAL HEALTH TREATMENT CENTERS	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	792	MENTAL HEALTH TREATMENT CENTERS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	792	MENTAL HEALTH TREATMENT CENTERS	0288	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
720	792	MENTAL HEALTH TREATMENT CENTERS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	792	MENTAL HEALTH TREATMENT CENTERS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	793	MENTAL RETARDATION TREATMENT CENTERS	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
720	793	MENTAL RETARDATION TREATMENT CENTERS	0100	GENERAL	General Fund Activity			General		

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720	793	MENTAL RETARDATION TREATMENT CENTERS	0200	SPECIAL	This fund is used for operational activity.					
720	793	MENTAL RETARDATION TREATMENT CENTERS	0286	RECYCLABLE MATERIAL SALES-NON-GEN-NON-HI	Accounts for recyclable material sales.					
720	793	MENTAL RETARDATION TREATMENT CENTERS	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
720	793	MENTAL RETARDATION TREATMENT CENTERS	0288	SURPLUS SUPPLIES AND EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment					
720	793	MENTAL RETARDATION TREATMENT CENTERS	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
720	793	MENTAL RETARDATION TREATMENT CENTERS	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
720	794	COMMONWEALTH CTR-BEHAVIORAL REHABILITATI	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
720	794	COMMONWEALTH CTR-BEHAVIORAL REHABILITATI	0100	GENERAL	General Fund Activity			General		
720	794	COMMONWEALTH CTR-BEHAVIORAL REHABILITATI	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	0100	GENERAL	General Fund Activity			General		
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	0200	SPECIAL	This fund accounts for operational activity.					
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	0280	APPROPRIATED INDIRECT COST RECOVERIES	Accounts for State agencies' share of indirect cost recoveries.					
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
750	750	DEPARTMENT OF CORRECTIONAL EDUCATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
765	765	DEPARTMENT OF SOCIAL SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
765	765	DEPARTMENT OF SOCIAL SERVICES	0100	GENERAL	General Fund Activity			General		
765	765	DEPARTMENT OF SOCIAL SERVICES	0200	SPECIAL	This fund accounts for court-ordered child support payments. The activity in this fund is included on the Child Support Agency Fund financial statement template submissions.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0202	CENTRAL REGISTRY SEARCH FEES-NON-FEDERAL	Accounts for fees received from daycare facilities and others for child abuse criminal record searches. Funds are used solely to pay for the cost of the search.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0204	Interdepartmental Licensing Fees- Background Search Fees	Accounts for fees received to search FBI and State Police records for the licensing of public and private children's residential facilities.			COV § 37.2-416		
765	765	DEPARTMENT OF SOCIAL SERVICES	0205	SOCIAL SERVICES BUILDING FUND	No year end balance					
765	765	DEPARTMENT OF SOCIAL SERVICES	0235	DCSE MATCHED INCENTIVE FUNDS	DSS transferred funds from fund 1000 to fund 0235. That A) A state must expend the full amount of administration and incentive payments received under this part to supplement, and not supplant, other funds used by the State to carry out IV-D program activities or funds for other activities approved by the Secretary and C) State IV-D expenditures may not be reduced as a result of the receipt and reinvestment of incentive payments. DSS states that this separate fund allows them to be in compliance and always be able to document the re-invested incentive funds. See Federal Register, Vo. 65, Number 249, Dec. 27, 2000 Sec 305.35 Reinvestment.					

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765	765	DEPARTMENT OF SOCIAL SERVICES	0236	COVERING KIDS - RW JOHNSON FOUNDATION GRANT	This fund receives federal monies from the Robert Woods Foundation, a not-for-profit foundation. This fund helps disadvantaged children under 18 years of age who do not have health insurance.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0237	DCSE NON MATCHED INCENTIVE FUNDS	Fund 0235 was set up to track the matching activities for the Division of Child Support Enforcement (Title IV-D). All activities in fund 0235 are presently eligible for federal match and go through an allocation process 66% federal and 34% general. This includes the incentive funds. As of October 1, 2007, the incentive funds that the federal government awards VDSS will no longer be eligible for the match. In other words, can not be part of the allocation process. This fund is used to segregate the incentive awards from the other activities in fund 0235.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0237	DCSE NON MATCHED INCENTIVE FUNDS	Fund 0235 was set up to track the matching activities for the Division of Child Support Enforcement (Title IV-D). All activities in fund 0235 are presently eligible for federal match and go through an allocation process 66% federal and 34% general. This includes the incentive funds. As of October 1, 2007, the incentive funds that the federal government awards VDSS will not longer be eligible for match. In other word, can not be part of the allocation process. This fund is used to segregate the incentive awards from the other activities in fund 0235.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.			COV. § 44-146.28		
765	765	DEPARTMENT OF SOCIAL SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0272	PROCUREMENT AND DISTRIBUTION SERVICES	Accounts for purchase of administrative forms for local agencies who, in turn, reimburse the Department.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0273	LICENSING APPLICATION FEES	Accounts for processing fees for licenses to operate child welfare agencies. Funds are used for training and development.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.			COV § 56-575.4		
765	765	DEPARTMENT OF SOCIAL SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0700	TRUST AND AGENCY	No year end balance					

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765	765	DEPARTMENT OF SOCIAL SERVICES	0726	VA INDIVIDUAL DEVELOPMENT ACCT PLUS TRUS	The US Dept of Health awarded VA a grant in federal funds with the VA Community Action Partnership as the grantee. The purpose of this fund is to assist low income people in becoming economically self sufficient by teaching them about economic and consumer issues enabling them to establish matched savings accounts called Individual Development Accounts (IDA). The grantee should allocate 85% of the funds for matching participants IDA savings and 2% for data collection and evaluation. The remaining 13% can be used for project activities and other related matters.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0739	STRIPPER WELL OIL OVERCHARGE FUND	This fund is used to account for a court settlement (from the late 1970's, early 1980's) that was prompted by price fixing by individual companies that resulted in the state being overcharged. According to federal guidelines, funds must be used for energy efficiency and energy conservation projects. Funds are usually used for capital projects. State agencies, towns, hospitals, schools, etc. can apply for grants from this fund.					
765	765	DEPARTMENT OF SOCIAL SERVICES	0903	VA CHILDREN'S MEDICAL SECURITY INSURANCE	No year end balance					
765	765	DEPARTMENT OF SOCIAL SERVICES	0911	FRAUD RECOVERY SPECIAL FUND	Accounts for overpayments collected or recovered by local departments net of refunds due the federal government. Funds are used solely for the purposes of funding state and local fraud control programs.			COV § 63.2-526		
765	765	DEPARTMENT OF SOCIAL SERVICES	0914	PUTATIVE FATHER REGISTRY FUND	This fund accounts for funds to be used solely for the purposeS OF ADMINISTRATION OF THE Putative Father Registry. The source of funding is a \$50 filing fee for petitions for adoption.			\$63.2-1249		
765	765	DEPARTMENT OF SOCIAL SERVICES	0925	HOME ENERGY ASSISTANCE FUND	This fund accounts for donations to assist individuals with home energy costs.			COV § 63.2-805		
765	765	DEPARTMENT OF SOCIAL SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
765	765	DEPARTMENT OF SOCIAL SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
765	765	DEPARTMENT OF SOCIAL SERVICES	Off-CARS	Family and Children's Trust (LGIP)	This fund shall be to provide for the support and development of services for the prevention and treatment of violence within families. All funds received shall be paid to the treasury of Virginia, which shall be custodian of the Family and Children's Trust Fund.			COV § 63.2-2103		
765	765	DEPARTMENT OF SOCIAL SERVICES	Off-CARS	Governor's Award Volunteering Excellence (LGIP)	The purpose of this fund is to provide for the support and development of services for the prevention and treatment of violence within families. This goal shall be achieved through public and private collaboration.			COV § 63.2-2103		
777	777	DEPARTMENT OF JUVENILE JUSTICE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
777	777	DEPARTMENT OF JUVENILE JUSTICE	0100	GENERAL	General Fund Activity			General		
777	777	DEPARTMENT OF JUVENILE JUSTICE	0200	SPECIAL	This fund accounts for operational activity.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0230	CORRECTIONS SPECIAL RESERVE FUND	No year end balance			§ 30-19.1:4.		
777	777	DEPARTMENT OF JUVENILE JUSTICE	0240	VIRGINIA PUBLIC SAFETY FUND	Accounts for appropriations from general assembly. Use of funds varies from year to year, but funds are primarily used to purchase equipment.					

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777	777	DEPARTMENT OF JUVENILE JUSTICE	0246	DISASTER RECOVERY FUND	Accounts for General Fund Sum Sufficient Appropriations. Funds are used when the Governor declares a "state of emergency"; can be used for anything related to the state of emergency.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0271	STATE CENTRAL GARAGE POOL VEHICLES	Accounts for fees paid for use of state vehicles.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0600	INTERNAL SERVICE	Result of Keying Error-Fund Not Used					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0903	WORK PROGRAM REVENUE FUND	Accounts for revenues received from articles sold that were made by juveniles in work programs. Funds are used to support the work programs.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	0953	DRUG OFFENDER ACCESS FUND	Accounts for moneys received from fees imposed on certain drug offense convictions. Funds are used to implement and operate the offender substance abuse screening and assessment program.			\$18.2-251.02		
777	777	DEPARTMENT OF JUVENILE JUSTICE	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
777	777	DEPARTMENT OF JUVENILE JUSTICE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
777	777	DEPARTMENT OF JUVENILE JUSTICE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
777	777	DEPARTMENT OF JUVENILE JUSTICE	Off-CARS	Commissary Fund	Accounts for the commissary activity.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	Off-CARS	J. Bryan Trust Fund	This fund was established through a donation and is used for the general benefit of the wards.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	Off-CARS	Donation Trust Fund	Accounts for donations that are used for the general benefit of the wards.					
777	777	DEPARTMENT OF JUVENILE JUSTICE	Off-CARS	Ward Trust Fund	The Inmate/Ward Trust Fund accounts for the savings of inmates and wards of the Department of Corrections and the Department of Juvenile Justice. These amounts are not recorded on CARS.					
778	778	DEPARTMENT OF FORENSIC SCIENCE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
778	778	DEPARTMENT OF FORENSIC SCIENCE	0100	GENERAL	General Fund Activity			General		
778	778	DEPARTMENT OF FORENSIC SCIENCE	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
778	778	DEPARTMENT OF FORENSIC SCIENCE	0275	PUBLIC-PRIVATE EDUCATION ACT FUND	This fund accounts for fees received related to the Public-Private Education Act Fund. Private entities submit unsolicited proposals for projects in which they feel they could offer the State assistance. The receiving agency can charge a fee to review the proposal ranging from \$5,000 - \$50,000. The funds collected are supposed to offset the costs of reviewing the proposal.					
778	778	DEPARTMENT OF FORENSIC SCIENCE	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
778	778	DEPARTMENT OF FORENSIC SCIENCE	0820	VPBA PROJECTS						
778	778	DEPARTMENT OF FORENSIC SCIENCE	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
778	778	DEPARTMENT OF FORENSIC SCIENCE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					

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799	799	DOC-CENTRAL ACTIVITIES	0232	CORRECTIONS CONSTRUCTION UNIT SPECIAL OP						
799	799	DOC-CENTRAL ACTIVITIES	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
841	841	DEPARTMENT OF AVIATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
841	841	DEPARTMENT OF AVIATION	0100	GENERAL	General Fund Activity			General		
841	841	DEPARTMENT OF AVIATION	0400	COMMONWEALTH TRANSPORTATION	No year end balance			§33.1-23.03.1		
841	841	DEPARTMENT OF AVIATION	0461	AVIATION FEES AND TAXES	Accounts for aviation fuel tax and sales & use tax on airplane sales. Funds are transferred to Dept. of Aviation.			Sect § 5.1-51; Sect § 58.1-1509		
841	841	DEPARTMENT OF AVIATION	0466	AVIATION EDUCATION FACILITIES FUND	Accounts for sale of aviation license plates. Part of the money from the sale of each license plate is used to support aviation education at Virginia museums.			Sect § 46.2-746.11		
841	841	DEPARTMENT OF AVIATION	0471	TRANSPORTATION TRUST FUND	Accounts for tolls and other revenues derived from transportation projects and appropriations from the General Assembly. Money can only be borrowed from the Transportation Trust Fund if certain restrictions are met in accordance with the Appropriation Act. Repayment must be made.			Section § 3-1.03B,C of Chapter 1073		
841	841	DEPARTMENT OF AVIATION	0475	COMMONWEALTH AIRPORT FUND	This fund is considered part of the Transportation Trust Fund.			Sect § 58.1-638		
841	841	DEPARTMENT OF AVIATION	0488	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
841	841	DEPARTMENT OF AVIATION	0600	INTERNAL SERVICE	Coding error to be corrected					
841	841	DEPARTMENT OF AVIATION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
841	841	DEPARTMENT OF AVIATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
841	841	DEPARTMENT OF AVIATION	Off-CARS	Aviation LGIP Fund	Accounts for funds held in lieu of insurance for pilot licensure. LGIP account histories are used to record this activity.					
848	848	INDIGENT DEFENSE COMMISSION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
848	848	INDIGENT DEFENSE COMMISSION	0100	GENERAL	General Fund Activity			General		
848	848	INDIGENT DEFENSE COMMISSION	0200	SPECIAL	This fund accounts for grants from private organizations			4-1.04a3a)7)		
848	848	INDIGENT DEFENSE COMMISSION	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
848	848	INDIGENT DEFENSE COMMISSION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	0100	GENERAL	General Fund Activity			General		
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	0700	TRUST AND AGENCY	Activity is included on a component unit financial statement template submission.					
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	0932	TICR FUND	Activity is included on a component unit financial statement template submission.					
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	0942	TOBACCO INDEMNIFICATION/COMMUNITY REVITA	Activity is included on a component unit financial statement template submission.			§3.1-1111		
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	0988	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Accounts for sale of surplus supplies and equipment.					
851	851	TOBACCO INDEMNIFICATION & REVITALIZATION	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Activity is included on a component unit financial statement template submission.					
852	852	VA TOBACCO SETTLEMENT FOUNDATION	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
852	852	VA TOBACCO SETTLEMENT FOUNDATION	0100	GENERAL	General Fund Activity			General		

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852	852	VA TOBACCO SETTLEMENT FOUNDATION	0943	VIRGINIA TOBACCO SETTLEMENT FUND	Activity is included on a component unit financial statement template submission.			§32.1-360		
852	852	VA TOBACCO SETTLEMENT FOUNDATION	1000	FEDERAL TRUST	Federal			Federal - code of Virginia §32.1-355		
885	885	INSTITUTE FOR ADVANCED LEARNING AND RESE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
885	885	INSTITUTE FOR ADVANCED LEARNING AND RESE	0100	GENERAL	General Fund Activity			General		
912	128	VIRGINIA VETERANS CARE CENTER	0200	SPECIAL	Per Ch 847 Sec. 416.2 p. 458 and discussion with Armistead Ransone (840 1763) (Ctrl Agcy 912), the source of the funds are daily charges based on a rate and is billed to Insurance Companies and Private Payors. \$26 M approp. in Chapter 847 relates to 2 agencies. The \$787,100 Treasury loan relates to agency 912. \$15 million of appropriation relates to agency 128 which will be funded from fees charged the resident's, their insurance companies or private payors.			Ch 847 Sec. 416.2		
912	128	VIRGINIA VETERANS CARE CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
912	912	DEPARTMENT OF VETERANS SERVICES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
912	912	DEPARTMENT OF VETERANS SERVICES	0100	GENERAL	General Fund Activity			General		
912	912	DEPARTMENT OF VETERANS SERVICES	0200	SPECIAL	This fund is used for agency operations.					
912	912	DEPARTMENT OF VETERANS SERVICES	0270	PARKING	Accounts for fees paid for parking vehicles in state parking lots.					
912	912	DEPARTMENT OF VETERANS SERVICES	0287	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
912	912	DEPARTMENT OF VETERANS SERVICES	0288	SURPLUS SUPPLIES AND EQUIP SALES-GEN-NON	Accounts for sale of surplus supplies and equipment.					
912	912	DEPARTMENT OF VETERANS SERVICES	0290	INSURANCE RECOVERY	Accounts for insurance proceeds received when an insured item is damaged.					
912	912	DEPARTMENT OF VETERANS SERVICES	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
912	912	DEPARTMENT OF VETERANS SERVICES	0941	VETERANS SERVICES FUND	This fund accounts for foundation donations for general assistance to veterans.			§ 2.2-2718.		
912	912	DEPARTMENT OF VETERANS SERVICES	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
912	912	DEPARTMENT OF VETERANS SERVICES	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
912	922	SITTER-BARFOOT VETERANS CARE CENTER	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
912	922	SITTER-BARFOOT VETERANS CARE CENTER	0100	GENERAL	General Fund Activity			General		
912	922	SITTER-BARFOOT VETERANS CARE CENTER	0200	SPECIAL	The source of the funds is for daily charges based on a rate and is billed to Insurance Companies and Private Payors.			Ch 847 Sec. 416.20 p.458		
912	922	SITTER-BARFOOT VETERANS CARE CENTER	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
912	922	SITTER-BARFOOT VETERANS CARE CENTER	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
934	934	INNOVATIVE TECHNOLOGY AUTHORITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
934	934	INNOVATIVE TECHNOLOGY AUTHORITY	0100	GENERAL	General Fund Activity			General		
934	934	INNOVATIVE TECHNOLOGY AUTHORITY	0265	ADVANCED COMMUNICATIONS ASSISTANCE FUND	ITA Higher Education activity included on ITA's higher education financial statement template submission			§2.2-2233		
935	935	ROANOKE HIGHER EDUCATION AUTHORITY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
935	935	ROANOKE HIGHER EDUCATION AUTHORITY	0100	GENERAL	General Fund Activity			General		

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935	935	ROANOKE HIGHER EDUCATION AUTHORITY	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on Roanoke Higher Education Authority's higher education financial statement template submission					
936	936	SOUTHEASTERN UNIVERSITIES RESEARCH ASSC	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
936	936	SOUTHEASTERN UNIVERSITIES RESEARCH ASSC	0100	GENERAL	General Fund Activity			General		
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	0100	GENERAL	General Fund Activity			General		
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	0200	SPECIAL	Higher Education activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	0302	FOUNDATION/OTHER GRANTS/CONTRACTS	Higher Education activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	0306	AUXILIARY ENTERPRISE	Higher Education activity included on S VA Higher Education Training Center's higher education financial statement template submission					
937	937	SOUTHERN VIRGINIA HIGHER EDUCATION CENTE	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
938	938	New College Institute	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
938	938	New College Institute	0100	GENERAL	General Fund Activity			General		
938	938	NEW COLLEGE INSTITUTE	0200	SPECIAL	Higher Education activity included on New College Institute's Higher Education Authority's higher education financial statement template submission					
938	938	New College Institute	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on New College Institute's Higher Education Authority's higher education financial statement template submission					
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	0100	GENERAL	General Fund Activity			General		
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	0200	SPECIAL	This fund accounts for education & exhibit support for the city of Martinsville as well as other miscellaneous operational activity.					
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	0800	DEBT SERVICE	Activity is included on a component unit financial statement template submission.					
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	0820	VPBA PROJECTS	Blended component unit recorded from Department of Treasury VPBA financial statement template submissions.					
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
942	942	VIRGINIA MUSEUM OF NATURAL HISTORY	1500	GENERAL FIXED ASSET ACCOUNT GROUP	Fixed Assets					
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0100	GENERAL	General Fund Activity			General		
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0200	SPECIAL	Higher Education activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0280	APPROPRIATED INDIRECT COST RECOVERIES	Higher Education activity included on SW VA Higher Education Training Center's higher education financial statement template submission					

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948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0300	HIGHER EDUCATION OPERATING	Higher Education activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0330	HIGHER ED DECENTRALIZATION SUSPENSE FUND	This fund represents the higher education decentralized suspense fund.					
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0700	TRUST AND AGENCY	Higher Education activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
948	948	SOUTHWEST VA HIGHER EDUCATION CENTER	0811	9(B) DEBT SERVICE - CONSTRUCTION COSTS	Higher Education activity included on SW VA Higher Education Training Center's higher education financial statement template submission					
949	949	CENTRAL APPROPRIATIONS-CAPITAL OUTLAY	0965	CENTRAL CAPITAL PLANNING FUND	Fund established to pay the pre-planning or detailed planning costs of capital outlay projects that have been approved for pre-planning or detailed planning by the general assembly.			2008 Special Session 1 Acts of Assembly Chapter		
957	957	COMMONWEALTH ATTORNEYS' SERVICES COUNCIL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
957	957	COMMONWEALTH ATTORNEYS' SERVICES COUNCIL	0100	GENERAL	General Fund Activity			General		
957	957	COMMONWEALTH ATTORNEYS' SERVICES COUNCIL	0200	SPECIAL	This fund accounts for Commonwealth's Service Attorney's Council training registration fees. All monies are expended on the training needs.					
957	957	COMMONWEALTH ATTORNEYS' SERVICES COUNCIL	0233	STATE ASSET FORFEITURE FUND	Proceeds come from DCJS for forfeited drug assets in state cases.			\$ 19.2-386.12.		
957	957	COMMONWEALTH ATTORNEYS' SERVICES COUNCIL	1000	FEDERAL TRUST	This fund accounts for Federal funds.			Federal		
986	986	STATE GRANTS TO NONSTATE AGENCIES	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
986	986	STATE GRANTS TO NONSTATE AGENCIES	0100	GENERAL	General Fund Activity			General		
989	989	HIGHER EDUCATION RESEARCH INITIATIVE	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
989	989	HIGHER EDUCATION RESEARCH INITIATIVE	0100	GENERAL	General Fund Activity			General		
997	850	PERSONAL PROPERTY TAX RELIEF ACT	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
997	850	PERSONAL PROPERTY TAX RELIEF ACT	0920	PERSONAL PROPERTY TAX RELIEF FUND	Accounts for funds the Commonwealth pays in reimbursements to localities for providing the required tangible personal property tax relief on qualifying vehicles in subsection C.			\$ 58.1-3524.		
997	850	PERSONAL PROPERTY TAX RELIEF ACT	0921	PERSONAL PROPERTY TAX RELIEF FD - 2006 &	Accounts for funds the Commonwealth pays in reimbursements to localities for providing the required tangible personal property tax relief on qualifying vehicles in subsection C.			\$ 58.1-3524.		
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0100	GENERAL	General Fund Activity			General		
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0200	SPECIAL	This fund accounts for Treasury loans.					
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0201	GARNISHMENT/CHILD SUPPORT FEES	Accounts for fee charged to do a payroll deduction for court ordered garnishment/child support. Funds are transferred to the general fund.					
997	997	DEPT OF ACCOUNTS, STATEWIDE ACTIVITIES	0267	ABUSIVE DRIVERS FEES	This fund holds the fees collected in Fiscal Year 2008. These funds will then be transferred to the Highway Maintenance and Operating Fund on August 15, 2008.			Chapter 896, 2007 Acts of Assembly, Enactment Clause 11		
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0700	TRUST AND AGENCY	Payroll deduction activities (medical reimbursement, savings bonds, child care, etc.)					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0724	FLEXIBLE BENEFITS CONCENTRATION ACCOUNT	Payroll deduction activities (medical reimbursement, savings bonds, child care, etc.)					
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0728	CDS OFFSET MONIES HELD IN SUSPENSE	No year end balance					
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0729	FLEXIBLE BENEFITS CONCENTRATION ACCOUNT	Payroll deduction activities (medical reimbursement, savings bonds, child care, etc.)					
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0756	LOTTERY PROCEEDS FUND	This Fund consists of amounts deposited into it from the net revenues of any lottery conducted by the Commonwealth pursuant to Article X, Section 7-A of the Constitution of Virginia. For purposes of any appropriation act enacted by the General Assembly and for the purposes of the Comptroller's preliminary and final annual reports required by § 2.2-813, all deposits to and appropriations from the Lottery Proceeds Fund shall be accounted for and considered to be a part of the general fund of the state treasury.			§ 58.1-4022.1.		
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	0953	DRUG OFFENDER ASSESSMENT FUND	Court fees that are collected and then disbursed to several different agencies.			§18.2-251.02		
997	997	DEPT OF ACCOUNTS-STATEWIDE ACTIVITIES	2500	TREASURER'S EQUITY IN CASH	This activity in this fund is not reported in the CAFR.					
997	998	CITY/COUNTY TREASURERS	0100	GENERAL	General Fund Activity			General		
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0000	TITLE NOT FOUND	Budgetary Fund			Budgetary only		
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0100	GENERAL	General Fund Activity			General		
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0200	SPECIAL	Enterprise activity included on the ABC enterprise fund financial statement template submission					
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0500	ENTERPRISE	Enterprise activity included on the ABC's enterprise fund financial statement template submission					
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0533	STATE ASSET FORFEITURE FUND	Enterprise activity included on the ABC enterprise fund financial statement template submission			§ 19.2-386.12.		
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0536	FEDERAL ASSET FORFEITURE FUND - DEPT OF	Enterprise activity included on the ABC enterprise fund financial statement template submission			Federal Agreement		
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0537	FEDERAL ASSET FORFEITURE FUND - DEPT OF	Enterprise activity included on the ABC enterprise fund financial statement template submission			Federal Regs		
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0588	SURPLUS SUPPLIES & EQUIP SALES-NON-GEN-N	Enterprise activity included on the ABC enterprise fund financial statement template submission					
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	0702	LITERARY FUND	The Literary Fund accounts for revenues from fines, forfeitures, and proceeds from unclaimed property and is used primarily to support public education in the Commonwealth. This fund provides low interest loans to school divisions for construction, renovations, and expansion of school buildings. The entire fund is constitutionally restricted for public schools.					

Select Control Agency	Agency	Agency Name	Fund/ Fund Detail	Fund Name	Fund Description (Source of Funds & Nature of Allowable Expenditures)	STEP 1 Is the fund description accurate and complete? If yes, proceed to Step 3. If no, complete Step 2.	STEP 2 Complete revised fund description, if necessary.	Code of Virginia and/or Appropriation Act Site Reference	STEP 3 Are the Code of Virginia and/or Appropriation Act Site references accurate and complete? If yes or N/A, proceed to next fund. If no, complete Step 4.	STEP 4 Complete revised Code of VA and/or Appropriation Act site references, if necessary.
999	999	DEPT OF ALCOHOLIC BEVERAGE CONTROL	1000	FEDERAL TRUST	Enterprise activity included on the ABC enterprise fund financial statement template submission			Federal		

Yes
No
N/A